

UNITED STATES BANKRUPTCY COURT

Western

District of Pennsylvania

In re David Zimmer

Debtor

(Complete if issued in an adversary proceeding)

Case No. 17-20543-JAD

Chapter 7

Plaintiff

v.

Adv. Proc. No.

Defendant

SUBPOENA TO APPEAR AND TESTIFY

AT A HEARING OR TRIAL IN A BANKRUPTCY CASE (OR ADVERSARY PROCEEDING)

The Honorable Charles P. Rettig Commissioner Internal Revenue Service 1111 Constitution Avenue, N.W.

To: Washington, D.C. 20224-0001 Email: IRS.Commissioner@IRS.gov

(Name of person to whom the subpoena is directed)

☒ **YOU ARE COMMANDED** to appear in the United States Bankruptcy Court at the time, date, and place set forth below to testify at a hearing or trial in this bankruptcy case (or adversary proceeding). When you arrive, you must remain at the court until the judge or a court official allows you to leave.

PLACE
By the Order of the Court at Case 17-20543-JAD Doc 381 the Evidentiary Hearing on the Objection to IRS Claim 13 of Creators (Daniel Peter Morris & Lucille Aiosa Morris) at Case 17-20543-JAD Doc 241 will be held by Zoom

COURTROOM Zoom

DATE AND TIME
10 AM

You must also bring with you the following documents, electronically stored information, or objects (leave blank if not applicable): **Your testimony or that of your designee is required on the attached Questions for Testimony and Exhibits**

A, B, GG and HH which Morris will present at the Evidentiary Hearing as ordered at Doc 381 attached.

The following provisions of Fed. R. Civ. P. 45, made applicable in bankruptcy cases by Fed. R. Bankr. P. 9016, are attached – Rule 45(c), relating to the place of compliance; Rule 45(d), relating to your protection as a person subject to a subpoena; and Rule 45(e) and 45(g), relating to your duty to respond to this subpoena and the potential consequences of not doing so.

07/30/2020

Date:

CLERK OF COURT

OR



Signature of Clerk or Deputy Clerk

Attorney's signature

The name, address, email address, and telephone number of the attorney representing (name of party) **Daniel Peter Morris and Lucille Aiosa Morris**, who issues or requests this subpoena, are:

Daniel Peter Morris P.O Box 1165, White Plains NY 10602; Email: daniel_p_morris@yahoo.com; telephone 914-945-3217

Notice to the person who issues or requests this subpoena

If this subpoena commands the production of documents, electronically stored information, or tangible things, or the inspection of premises before trial, a notice and a copy of this subpoena must be served on each party before it is served on the person to whom it is directed. Fed. R. Civ. P. 45(a)(4).

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 45.)

I received this subpoena for (*name of individual and title, if any*): _____
on (*date*) _____ .

☐ I served the subpoena by delivering a copy to the named person as follows: _____
_____ on (*date*) _____ ; or

☐ I returned the subpoena unexecuted because: _____

Unless the subpoena was issued on behalf of the United States, or one of its officers or agents, I have also tendered to the witness the fees for one day's attendance, and the mileage allowed by law, in the amount of \$ _____ .

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____ .

I declare under penalty of perjury that this information is true and correct.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information concerning attempted service, etc.:

Federal Rule of Civil Procedure 45(c), (d), (e), and (g) (Effective 12/1/13)
(made applicable in bankruptcy cases by Rule 9016, Federal Rules of Bankruptcy Procedure)

(c) Place of compliance.

(1) For a Trial, Hearing, or Deposition. A subpoena may command a person to attend a trial, hearing, or deposition only as follows:

(A) within 100 miles of where the person resides, is employed, or regularly transacts business in person; or

(B) within the state where the person resides, is employed, or regularly transacts business in person, if the person

(i) is a party or a party's officer; or

(ii) is commanded to attend a trial and would not incur substantial expense.

(2) For Other Discovery. A subpoena may command:

(A) production of documents, or electronically stored information, or things at a place within 100 miles of where the person resides, is employed, or regularly transacts business in person; and

(B) inspection of premises, at the premises to be inspected.

(d) Protecting a Person Subject to a Subpoena; Enforcement.

(1) Avoiding Undue Burden or Expense; Sanctions. A party or attorney responsible for issuing and serving a subpoena must take reasonable steps to avoid imposing undue burden or expense on a person subject to the subpoena. The court for the district where compliance is required must enforce this duty and impose an appropriate sanction — which may include lost earnings and reasonable attorney's fees — on a party or attorney who fails to comply.

(2) Command to Produce Materials or Permit Inspection.

(A) Appearance Not Required. A person commanded to produce documents, electronically stored information, or tangible things, or to permit the inspection of premises, need not appear in person at the place of production or inspection unless also commanded to appear for a deposition, hearing, or trial.

(B) Objections. A person commanded to produce documents or tangible things or to permit inspection may serve on the party or attorney designated in the subpoena a written objection to inspecting, copying, testing or sampling any or all of the materials or to inspecting the premises — or to producing electronically stored information in the form or forms requested. The objection must be served before the earlier of the time specified for compliance or 14 days after the subpoena is served. If an objection is made, the following rules apply:

(i) At any time, on notice to the commanded person, the serving party may move the court for the district where compliance is required for an order compelling production or inspection.

(ii) These acts may be required only as directed in the order, and the order must protect a person who is neither a party nor a party's officer from significant expense resulting from compliance.

(3) Quashing or Modifying a Subpoena.

(A) When Required. On timely motion, the court for the district where compliance is required must quash or modify a subpoena that:

(i) fails to allow a reasonable time to comply;

(ii) requires a person to comply beyond the geographical limits specified in Rule 45(c);

(iii) requires disclosure of privileged or other protected matter, if no exception or waiver applies; or

(iv) subjects a person to undue burden.

(B) When Permitted. To protect a person subject to or affected by a subpoena, the court for the district where compliance is required may, on motion, quash or modify the subpoena if it requires:

(i) disclosing a trade secret or other confidential research, development, or commercial information; or

(ii) disclosing an unretained expert's opinion or information that does not describe specific occurrences in dispute and results from the expert's study that was not requested by a party.

(C) Specifying Conditions as an Alternative. In the circumstances described in Rule 45(d)(3)(B), the court may, instead of quashing or modifying a subpoena, order appearance or production under specified conditions if the serving party:

(i) shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship; and

(ii) ensures that the subpoenaed person will be reasonably compensated.

(e) Duties in Responding to a Subpoena.

(1) Producing Documents or Electronically Stored Information. These procedures apply to producing documents or electronically stored information:

(A) Documents. A person responding to a subpoena to produce documents must produce them as they are kept in the ordinary course of business or must organize and label them to correspond to the categories in the demand.

(B) Form for Producing Electronically Stored Information Not Specified. If a subpoena does not specify a form for producing electronically stored information, the person responding must produce it in a form or forms in which it is ordinarily maintained or in a reasonably usable form or forms.

(C) Electronically Stored Information Produced in Only One Form. The person responding need not produce the same electronically stored information in more than one form.

(D) Inaccessible Electronically Stored Information. The person responding need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or for a protective order, the person responding must show that the information is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitations of Rule 26(b)(2)(C). The court may specify conditions for the discovery.

(2) Claiming Privilege or Protection.

(A) Information Withheld. A person withholding subpoenaed information under a claim that it is privileged or subject to protection as trial-preparation material must:

(i) expressly make the claim; and

(ii) describe the nature of the withheld documents, communications, or tangible things in a manner that, without revealing information itself privileged or protected, will enable the parties to assess the claim.

(B) Information Produced. If information produced in response to a subpoena is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified information and any copies it has; must not use or disclose the information until the claim is resolved; must take reasonable steps to retrieve the information if the party disclosed it before being notified; and may promptly present the information under seal to the court for the district where compliance is required for a determination of the claim. The person who produced the information must preserve the information until the claim is resolved.

(g) Contempt. The court for the district where compliance is required — and also, after a motion is transferred, the issuing court — may hold in contempt a person who, having been served, fails without adequate excuse to obey the subpoena or an order related to it.

QUESTIONS FOR TESTIMONY

1. The IRS accepts as true a taxpayer's own self-reported tax liability except if it determines from its own investigation it is not correct.
2. When a U. S. taxpayer submits a U.S. tax return based on a taxpayer's own self-reported tax liability, if it is subsequently produced by the Government for the IRS in a legal proceeding accompanied by a Certified Transcript of the Form 1040 U.S. Income Tax Return for such taxpayer, the Certified Transcript is considered a self-authenticating document.
3. The IRS is accepting the Debtor's 2016 Return as correct, without knowing how it was prepared, e.g. not knowing if the return was prepared using free or commercially available tax software.
4. There are approximately 240 million¹ U.S. tax filers each year of which approximately 44% or about 100 million who use either free or purchased commercially available tax software to prepare and file their U.S. tax returns.² The IRS reports at <https://www.irs.gov/pub/irs-soi/10winbulreturnfilings.pdf> (Exhibit GG) in 2016 there were 253,644,400 tax filers of which 114,725,400 (~45%) were electronic filings.

¹ The following IRS article, reproduced in Exhibit HH concurrently submitted herewith, at web page <https://www.irs.gov/statistics/projections-of-federal-tax-return-filings> states: "A grand total of 238 million tax returns are projected to be filed with the IRS during Calendar Year (CY) 2010"

² The article, reproduced in Exhibit B at the following web page <https://www.nerdwallet.com/blog/taxes/americans-missing-out-on-free-tax-software-dont-know-basic-irs-facts/> states:

Nearly half (44%) of taxpayers who filed federal income taxes last year used tax software to prepare their taxes. Four in 10 taxpayers (40%) who use tax software have used the same provider for more than five years.

.....

[E]lectronic filing is the most popular way for taxpayers to prepare their federal income taxes: Last year, 35% of taxpayers used commercial tax software such as TurboTax or TaxAct, while 9% used free tax software tools like Free File.

....

Commercial tax software (TurboTax, TaxAct, H&R Block, etc.)

5. H & R Block Tax Software is an example of a commercial tax preparation software commonly used by individual taxpayers to prepare and file their U.S. tax returns.
6. The IRS accepts U.S. tax filings by U.S. taxpayers prepared with H & R Block tax software and only disputes such filings if it determines that there is some error in the filing from the IRS' own investigation of the correctness of the tax filing.
7. The approximately 100 Million U.S. tax returns that are annually prepared using purchased commercially or freely available tax preparation software are not automatically rejected by the IRS because of that and are accepted as correctly prepared unless the IRS subsequently on its own review determines there is some error.
8. If the Debtor timely filed the U.S. Tax Form 1116 in the Morris Declaration, (Exhibit A) the IRS would have accepted it and granted the claimed foreign tax credit therein up to an including the end of the 11 USC 905(c) 2-year period and beyond that if it chose not to demand proof of payment of the corresponding accrued Canadian tax for tax year 2016.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

IN RE:)	Bankruptcy No. 17-20543-JAD
)	
DAVID H. ZIMMER,	)	Chapter 7
)	
Debtor.)	
	X	
<hr style="border: 0.5px solid black;"/>		
)	
DANIEL PETER MORRIS and LUCILLE AIOSA MORRIS,)	
)	
Movants,	)	Related to Doc. No. 241
)	
vs.)	
)	
DAVID H. ZIMMER, DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE, and ROSEMARY C. CRAWFORD, CHAPTER 7 TRUSTEE,)	
)	
Respondents.)	
	X	
<hr style="border: 0.5px solid black;"/>		

ORDER SCHEDULING EVIDENTIARY HEARING

AND NOW, this 15th day of July, 2020, the Court hereby **ORDERS, ADJUDGES, and DECREES** that the evidentiary hearing on the *Motion of Creditors Daniel Peter Morris and Lucille Aiosa Morris Objecting Under 11 U.S.C. § 502 to Claim 13 of Department of Treasury Internal Revenue Service and to Disallow and Expunge Claim 13 from the Claims Registry of Case No. 17-29543* (ECF No. 241) currently scheduled for September 9, 2020 at 10 a.m. (the

“Hearing”) shall be conducted remotely in accordance with the procedures herein.

The parties are reminded that in accordance with the scheduling order issued March 9, 2020 (ECF No. 368), only three (3) hours of time have been set aside for this matter, at which time the parties should present evidence concerning allowability of the IRS Proof of Claim, Claim No. 13, including but not limited to any credits that the Debtor or the Debtor’s Estate did, or may be entitled to assert, and the effect of such credit on the amount asserted in Claim No. 13.

The parties are directed to meet and confer with each other in accordance with paragraphs 6 and 9 of the March 9, 2020 scheduling order and on or before August 26, 2020, shall file a stipulation as set forth in those paragraphs. Additionally, the stipulation shall identify uncontested facts and also identify facts which are in dispute.

On or before August 26, 2020, the parties shall file their pre-hearing briefs pursuant to paragraph 8 of the March 9, 2020 scheduling order.

On or before August 26, 2020, the parties shall file on the docket their Hearing exhibits and expert reports/appraisals. Hearing exhibits and expert reports/appraisals shall be filed in accordance with paragraph 6 of this order below.

The parties are also reminded that failure of any party to comply with the instructions of the March 9, 2020 scheduling order, as incorporated and modified herein, may result in the imposition of sanctions on said party,

including without limitation, prohibition against such party from offering testimony at the evidentiary hearing and/or the entry of judgment against the offending party.


Due to the ongoing public health crisis, the Hearing shall be held entirely by video. This includes the remote examination of witnesses, which is permissible under Federal Rule of Civil Procedure 43(a), made applicable herein by Federal Rule of Bankruptcy Procedure 9017, “[f]or good cause in compelling circumstances and with appropriate safeguards[.]” Accordingly, the Court **FURTHER ORDERS** as follows:

1. **Use of “Zoom”**: The Hearing on the above-referenced matters shall be conducted remotely using “Zoom.” All parties (including counsel and witnesses), as well as the Court shall participate in this manner.
2. **Speed Tests**: Prior to the date of the Hearing, all hearing participants are directed to test their internet connection speed to ensure that it is at least 3 Mbps. Participants shall also test their ability to run Zoom using <https://www.zoom.us/test>. Counsel shall ensure that all witnesses have access to Zoom and have complied with their testing obligations prior to the Hearing.
3. **Registration of Zoom Users**: To allow the Court to properly plan for the Hearing, no later than August 26, 2020, each party must register with the Court all persons representing or sponsored by the party (i.e. counsel, witnesses, party representatives) who wish to attend the Hearing via Zoom. Registration is made by e-mailing a list containing each person’s name,

relationship to the party, and role in the Hearing to my Law Clerk, Juliann L. Haynes-Held, at juliann_haynes-held@pawb.uscourts.gov . Registration information should also include what type of device each person will be connecting from. If any person intends to connect by audio only via telephone, the telephone number should also be included. This information will be used only for purposes of identifying incoming participants to the Zoom session and will not be made public. In order to optimize the use of Zoom, the Court requests that, if possible, counsel limit requests for Zoom participation to one attorney per law firm. Of course, all counsel expecting to question a witness should attend via Zoom.

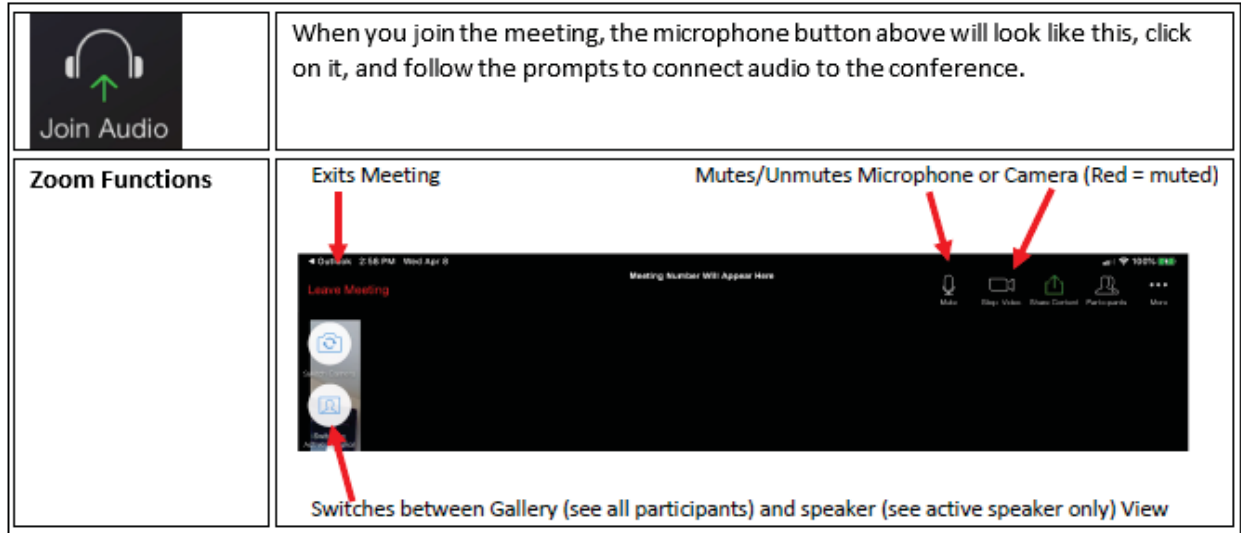
4. **Access to Zoom Hearing:** No later than twenty-four (24) hours prior to the Hearing, a representative of the Court will e-mail counsel (or if a party is pro se, the party) a link to access the Zoom “meeting room.” Counsel shall be responsible for distributing the link to any witnesses or other hearing participants previously registered by the party counsel represents. If counsel has not received the link by the designated timeframe, counsel shall contact Chambers. Before contacting Chambers, however, counsel should check their “junk” and “spam” folders.
5. **Zoom Instructions:** For the purpose of ensuring a smooth and efficient hearing, prior to the date of the Hearing all hearing participants (including counsel and witnesses) shall review the following information in order to familiarize themselves with the use of Zoom:

- a. **Hardware**: Zoom is compatible for use on mobile devices (such as a smartphone or tablet) or personal computer (laptop or desktop) which have a camera and microphone.
- b. **Installation/Update of Zoom**: To participate you need to install the Zoom app on your smartphone/tablet or install the Zoom software on a Windows or Mac laptop/desktop. If you already have Zoom installed on the device you are using for the Hearing, you must ensure the application is updated to the most recent version.

	<p>Apple SmartPhones or Tablets can download the Zoom App from the Apps Store. Android devices can use the Google Play Store.</p> <p>You do not need to create a Zoom account, the app installed is all you need</p>
<p>Zoom Client for Meetings</p> <p>The web browser client will download automatically when you meeting, and is also available for manual download here.</p> <p>Download Version 4.6.11 (20559.0413)</p>	<p>Windows or Mac laptops can download the Zoom software from: https://zoom.us/download</p> <p>You do not need to create a Zoom account, the app installed is all you need</p>

- c. **Testing Your Device**: As stated above, all hearing participants are required to test their device compatibility with Zoom requirements prior to the date of the Hearing. Participants can test their ability to operate Zoom at <https://www.zoom.us/test>. Tests must be conducted on the same device that will be used to participate in the hearing.

- d. **Using Zoom:** Using the device on which Zoom has been installed and tested, click on the link to the meeting.



For additional assistance using Zoom, please consult the Zoom “Help Center” at <https://support.zoom.us/hc/en-us> which offers “quick start guides” and video tutorials.

- e. **Screen Mode:** Parties are expected to view the Hearing using the “Speaker View” mode.
6. **Exhibits:** No later than August 26, 2020, the parties shall file on the docket all exhibits and expert reports/appraisals to be presented at the Hearing. Each party’s exhibits shall be compiled into a single pdf document with continuous bates numbering (i.e. numbering shall not restart with each document). Each party shall file their compiled exhibits on the docket with the label “[Party Name]’s Exhibits for [Date] Hearing”. The intent behind this instruction is to create a single location for each

party's exhibits for ease of reference for all hearing participants. As the Court will be the party "sharing" the referenced documents via Zoom during the Hearing, compliance with exhibit filing instructions is essential to the smooth and efficient presentation of exhibits. To the extent the volume of exhibits is too large for a single pdf filing, parties may make additional docket entries (ex. "[Party Name]'s Exhibits for [Date] Hearing – Part II"). The bates numbering of the additional entries shall be continuous from the prior docket entry. Prior to the date of the Hearing, counsel (or the party if pro se) shall ensure that all of its witnesses have been supplied with a copy of the exhibits.

7. **Witnesses:** The provisions of paragraph 2 of the March 9, 2020 scheduling order (ECF No. 368) remain in effect, with the exception that witnesses need not appear in person and instead may attend via Zoom. With those directions in mind, and in addition to the requirement of registration of witnesses as Zoom participants under paragraph 3 above, no later than August 26, 2020, each party shall file on the docket the following information for each witness:

- a. The name and title of the witness;
- b. The general topic(s) of the witness's testimony;
- c. The geographical location of the witness (city, state, country);
- d. The type of location from which the witness will testify (ex. residence, office, etc.). For privacy reasons, please do not include an exact address;
- e. Indicate whether anyone will be in the room with the witness during testimony and if so, the identity of that person

(name/title/relationship to witness) and the purpose of their presence, and;

- f. Which exhibits, if any, the party expects to utilize during examination of the witness.

8. **Recording of Hearing**: Other than the Court, no party or hearing participant may record any part of the Hearing, whether by use of the Zoom recording capabilities, third-party applications, or by any other means.
9. **Minimization of Noise Interference**: One of the challenges the global health crisis has created is the need for many to conduct work out of informal workspaces. As a result, these workspaces are often not protected from the ambient noises of life (ex. pets, other persons in the household, phone line interference, etc.). While the Court certainly understands the situation, the Court requests that all Zoom participants make a concerted effort to minimize all background noise. As part of this effort, all Zoom participants must mute their microphone upon connecting to Zoom and should remain in that posture unless actively speaking. Unless counsel is making an objection to testimony or unless directly addressed by the Court, during the course of the Hearing counsel should indicate a desire to speak by “raising their hand” in the chat feature of the Zoom Hearing. Using this feature will send a notification to the Court and counsel will be provided with an opportunity to address the Court. It is

strongly recommended that counsel familiarize themselves with this feature prior to the Hearing.

Dated: July 15, 2020



jlh
Jeffery A. Deller
United States Bankruptcy Judge

CASE ADMINISTRATOR SHALL SERVE:

Daniel Peter Morris & Lucille Aiosa Morris
David H. Zimmer

Rosemary C. Crawford, Esq.

Donald R. Calaiaro, Esq.

Ward W. Benson, Esq., Trial Attorney/US Department of Justice

Office of the United States Trustee

FILED
7/15/20 10:03 am
CLERK
U.S. BANKRUPTCY
COURT - WDP

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

IN RE:)	Case No. 17-20543 JAD
David H. Zimmer,)	
Debtor.	)	Chapter 7
Daniel Peter Morris, and)	
Lucille Aiosa Morris,)	
Creditors)	
Movants,)	
vs.	)	Related Document No.:
David H. Zimmer, Debtor,	)	Adversary Case No.
Department of Treasury)	
Internal Revenue Service, Creditor	)	Document No. 381
and)	
Rosemary C. Crawford, Chapter 7 Trustee	)	Hearing Date: 09/09/2020
Respondents.	)	Hearing Time: 10 AM

**CREDITORS
DANIEL PETER MORRIS AND LUCILLE AIOSA MORRIS
SECOND AMENDED PRETRIAL MEMORANDUM
IN SUPPORT OF
EVIDENTIARY HEARING
ON MORRISSES' MOTION AT CASE 17-20543-JAD DOC 241
TO EXPUNGE AND DISALLOW CLAIM 13 OF
DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE
UNDER 11 U.S.C. § 502**

.
EXHIBIT A

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

	X	
IN RE:	)	BANKRUPTCY NO. 17-20543-JAD
)	
David H. Zimmer	)	Chapter 7
Debtor.)	
	X	

**DECLARATION OF
CREDITOR DANIEL PETER MORRIS
IN SUPPORT OF MOTION AT CASE 17-20543-JAD DOC 241
TO EXPUNGE AND DISALLOW CLAIM 13 OF
DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE**

•
I, Creditor, Daniel Peter Morris, swear under penalty of perjury under 28 U.S.C.

§1746 that:

1. I am a creditor in this bankruptcy.

2. I, with my wife, Creditor Lucille Aiosa Morris, jointly filed the Motion at Case 17-20543-JAD Doc 241 entitled “*MOTION OF CREDITORS DANIEL PETER MORRIS AND LUCILLE AIOSA MORRIS OBJECTING UNDER 11 U.S.C. § 502 TO CLAIM 13 OF DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE AND TO DISALLOW AND EXPUNGE CLAIM 13 FROM THE CLAIMS REGISTRY OF CASE NO. 17-20543 JAD*”

3. Daniel Peter Morris and Lucille Aiosa Morris are collectively referred to herein as “Morrises”.

4. The Debtor, David H. Zimmer, in 2016 lived in Brentwood Bay British Columbia Canada.

5. The Internal Revenue Service (“IRS”) provided a copy of the Debtor’s 2016 U.S. Tax filing at Case 17-20543-JAD Doc 295-1 which gives the Debtor’s address as 201-822 Verdier Avenue Brentwood Bay British Columbia Canada V8M 1C5. (Ex. 1).

6. In response to Morris's discovery demands the Debtor provided his declaration at Case 17-20543-JAD Doc 324-1 (Ex. 2) in which he states he resided in British Columbia Canada in 2016 and did not file a Canadian Income Tax return for 2016.

7. The Debtor's declaration (Ex. 2) also states that he resided in Pittsburg, PA in 2016. The Debtor produced no evidence to support this in the proceedings of the Present Bankruptcy and its related adversary proceedings.

8. In particular, Morris's Motion to Dismiss for Abuse Case 17-20543-JAD Doc 55 expressly disputed that. The Debtor did not produce evidence to contradict that and the Court found that the Debtor did not reside in in Pittsburg, PA. The Court in its order at Case 17-20543-JAD Doc 198 page 1 acknowledged that "the Debtor petition had a false address" in Pennsylvania.

9. The Debtor has provided no evidence to substantiate the allegation of his Declaration at Ex. 2 that in 2016 he resided in in Pittsburg, PA, such as a Pennsylvania 2016 income tax return.

10. Morris expressly disputed this in their filed document, incorporated herein by reference, at Case 17-20543-JAD Doc 330 (*Reply of Daniel Peter Morris & Lucille Aiosa Morris in Support of Doc 318 Motion of Creditors Daniel Peter Morris and Lucille Aiosa Morris to compel the Debtor to Produce his Canadian Tax Returns for Tax Year 2016 or a declaration stating he resided in 2016 in Canada and did not file a tax return and if the Debtor does not comply to dismiss this bankruptcy case for the Debtor's lack of good faith in not cooperating as he is required to do under Title 11 of the United States Code and in Reply to Debtor's Response at doc 324*)

11. In his 2016 U.S. Federal Tax return, the Debtor gave as his address as 201- 822 Verdier Avenue, British Columbia Canada V8M 1C5.

12. There is no evidence in the proceedings of the Present Bankruptcy to indicate or suggest that the Debtor did not reside full-time in British Columbia Canada in 2016.

13. Under the tax treaty between the United States and Canada, the Debtor who is presumably a United States citizen who resided in British Columbia Canada in 2016, accrued Canadian income taxes for 2016. The treaty ("Treaty") is found at <https://www.irs.gov/pub/irs-trty/canada.pdf>.

14. I paid for a copy of the 2016 Canadian tax software provided by H & R block from its web site at www.hrblock.ca.

15. I consulted with:

H & R Block Advisors
41 West Putnam Avenue
Greenwich, Conn. 06830

16. H & R Block Advisors confirmed that since the Debtor was a full-time resident of Canada in 2016 his Canadian tax is calculated first, and that tax is taken as a credit on the Debtor's U.S. 2016 tax return.

17. The Debtor's 2016 U.S. Tax return (Ex. 1) provides ("Debtor's 2016 Income"):

2016		Federal Statements		Page 1	
		David H. Zimmer			
Statement 1 Form 1040 Pension and Annuities Schedule					
	<u>Taxpayer - Payer</u>	<u>Total Received</u>	<u>Taxable Amount</u>	<u>Federal W/H</u>	<u>State W/H</u>
	MetLife	8,149.	8,149.		
	Grand Total	8,149.	8,149.	0.	0.
Statement 2 Form 1040 IRA Distribution Schedule					
	<u>Taxpayer - Payer</u>	<u>Total Received</u>	<u>Taxable Amount</u>	<u>Federal W/H</u>	<u>State W/H</u>
	Vanguard Fiduciary Trust Company	32,856.	32,856.		
	Vanguard Fiduciary Trust Company	32,640.	32,640.		
	GLBL Unconstrained Bond D	30,775.	30,775.		
	Janus Flexible Bond D Shrs	18,727.	18,727.		
	Nat'l Financial Svcs - Fidelity Inv	8,927.	8,927.		
	Grand Total	123,925.	123,925.	0.	0.

18. I used the information provided by the Debtor in his 2016 U.S. Federal tax return, and any other relevant information provided by the Debtor in papers by of on his behalf in the Present Bankruptcy to generate a 2016 Canadian Tax Return for David H. Zimmer residing at 201- 822 Verdier Avenue, British Columbia Canada V8M 1C5 ("Zimmer 2016 Hypothetical Canadian Tax Return").

19. In creating the Zimmer 2016 Hypothetical Canadian Tax Return return I used as the exchange rate to change US Dollars to Canadian Dollars the exchange rate on 12/31/2016 of 1 CAD = 0.74 USD found at <https://www.poundsterlinglive.com/best-exchange-rates/canadian-dollar-to-us-dollar-exchange-rate-on-2016-12-31>.

20. The Zimmer 2016 Hypothetical Canadian Tax Return created by the H & R Block software is at Ex. 3 and shows that the Debtor accrued 2016 Canadian tax of \$35,739 CAD Canadian dollars which is \$26,446.86 US dollars.
21. Many people use H & R Block tax software to file their taxes.
22. On information and belief, the IRS recognizes and accepts H & R Block tax software as correctly computing income taxes owed.
23. The Debtor's 2016 U.S. Tax return has no entry on line 48 for a tax credit for foreign taxes accrued in Canada.
24. I prepared a 2016 Form 1116 (Ex.4) based on the Debtor's 2016 U.S. Tax return. This shows that the Debtor has a tax credit for \$15, 540 for entry on line 48 of his U.S. 2016 Tax return (Ex. 1) as a credit against his U.S. 2016 taxes of \$15, 540 at line 63. Since the credit for the Canadian taxes accrued equals the U.S. taxes owed, the Debtor owes no U.S. Taxes for 2016.
25. For this reason, the IRS Claim 13 in the Present Bankruptcy should be expunged and disallowed as requested by Morris in their Motion at Case 17-20543-JAD DOC 241

I declare under penalty of perjury under 28 U.S.C. §1746 that the foregoing is true and correct.



Daniel Peter Morris
Executed on Date: 01/07/2020

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

IN RE: <div style="text-align: right; padding-right: 20px;"> David H. Zimmer Debtor. </div>	X)))) X	BANKRUPTCY NO. 17-20543-JAD Chapter 7
------------------------------------------------------------------------------------------------------------------------------	------------------------------------------	------------------------------------------------------------

**DECLARATION OF
CREDITOR DANIEL PETER MORRIS
IN SUPPORT OF MOTION AT CASE 17-20543-JAD DOC 241
TO EXPUNGE AND DISALLOW CLAIM 13 OF
DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE**

**ADDENDUM
INDEX OF EXHIBITS**

Index numbers are in the lower right corner of the Exhibit pages in this format
<APP Page #>

EXHIBIT #	PAGE #
1	1
2	14
3	16
4	35

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

	X
IN RE:	) BANKRUPTCY NO. 17-20543-JAD
)
David H. Zimmer	) Chapter 7
Debtor.)
	X

**DECLARATION OF
CREDITOR DANIEL PETER MORRIS
IN SUPPORT OF MOTION AT CASE 17-20543-JAD DOC 241
TO EXPUNGE AND DISALLOW CLAIM 13 OF
DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE**

EXHIBIT 1



This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 09-04-2019
Response Date: 09-04-2019
Tracking Number: 100468087685

FORM NUMBER: 1040
TAX PERIOD: Dec. 31, 2016

TAXPAYER IDENTIFICATION NUMBER: [REDACTED]

DAVI ZIMM
20 82 VERD AVEN
BRENTW

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	12,064.18	
ACCRUED INTEREST:	1,251.19	AS OF: Sep. 16, 2019
ACCRUED PENALTY:	0.00	AS OF: Sep. 16, 2019

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 13,315.37

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	01
FILING STATUS:	Single
ADJUSTED GROSS INCOME:	89,423.00
TAXABLE INCOME:	79,073.00
TAX PER RETURN:	15,540.00
SE TAXABLE INCOME TAXPAYER:	0.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Aug. 23, 2017
PROCESSING DATE	Sep. 25, 2017

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed	20173605 09-25-2017	\$15,540.00
n/a	20221-238-11902-7		
716	Credit you chose to apply from prior tax period	04-25-2016	-\$3,600.00
460	Extension of time to file tax return ext. Date 10-15-2017	04-15-2017	\$0.00
276	Penalty for late payment of tax	20173605 09-25-2017	\$238.80

196	Interest charged for late payment	20173605 09-25-2017	\$215.19
971	Notice issued CP 0014	09-25-2017	\$0.00
520	Bankruptcy or other legal action filed	02-14-2017	\$0.00
670	Payment Undesignated Bankruptcy	01-02-2018	-\$91.01
277	Reduced or removed penalty for late payment of tax	02-12-2018	-\$238.80
520	Bankruptcy or other legal action filed	02-14-2017	\$0.00

This Product Contains Sensitive Taxpayer Data

C&E
 123

Form **1040** U.S. Individual Income Tax Return **2016** OMB No. 1545-0074 IRS Use Only — Do not write or staple in this space.

For the year Jan. 1 - Dec. 31, 2016, or other tax year beginning , 2016, ending , 20
 Your first name and initial Last name
 David H. Zimmer
 If a joint return, spouse's first name and initial Last name
 See separate instructions.
 Your social security number
 Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
 201 - 822 Verdier Avenue Canada
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
 Brentwood Bay, BC V8M 1C5
 Foreign country name Foreign province/state/country Foreign postal code
 Make sure the SSN(s) above and on line 6c are correct.
 Presidential Election Campaign
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status 1 ☒ Single 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here .
 2 ☐ Married filing jointly (even if only one had income)
 3 ☐ Married filing separately. Enter spouse's SSN above & full name here .
 5 ☐ Qualifying widow(er) with dependent child
 Check only one box.

Exemptions 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.
 b ☐ Spouse
 c Dependents:
 (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) ☒ if child under age 17 qualifying for child tax credit (see instructions)
 If more than four dependents, see instructions and check here .
 d Total number of exemptions claimed.
 Boxes checked on 6a and 6b
 No. of children on 6c who:
 • lived with you
 • did not live with you due to divorce or separation (see instructions)
 Dependents on 6c not entered above
 Add numbers on lines above

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7
 8a Taxable interest. Attach Schedule B if required 8a
 b Tax-exempt interest. Do not include on line 8a 8b
 9a Ordinary dividends. Attach Schedule B if required 9a
 b Qualified dividends 9b
 10 Taxable refunds, credits, or offsets of state and local income taxes 10
 11 Alimony received 11
 12 Business income or (loss). Attach Schedule C or C-EZ 12 -42,651.
 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13
 14 Other gains or (losses). Attach Form 4797 14
 15a IRA distributions 15a b Taxable amount 15b 123,925.
 16a Pensions and annuities 16a b Taxable amount 16b 8,149.
 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17
 18 Farm income or (loss). Attach Schedule F 18
 19 Unemployment compensation 19
 20a Social security benefits 20a b Taxable amount 20b
 21 Other income. List type and amount 21
 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income. 22 89,423.

Adjusted Gross Income 23 Educator expenses 23
 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24
 25 Health savings account deduction. Attach Form 8889 25
 26 Moving expenses. Attach Form 3903 26
 27 Deductible part of self-employment tax. Attach Schedule SE 27
 28 Self-employed SEP, SIMPLE, and qualified plans 28
 29 Self-employed health insurance deduction 29
 30 Penalty on early withdrawal of savings 30
 31a Alimony paid b Recipient's SSN 31a
 32 IRA deduction 32
 33 Student loan interest deduction 33
 34 Tuition and fees. Attach Form 8917 34
 35 Domestic production activities deduction. Attach Form 8903 35
 36 Add lines 23 through 35 36 0.
 37 Subtract line 36 from line 22. This is your adjusted gross income 37 89,423.

RECEIVED LB NC 40

AUG 23 2017

IRS AUSTIN, TX

Form 1040 (2016) David H. Zimmer		Page 2		
38 Amount from line 37 (adjusted gross income)		38	89,423.	
Tax and Credits	39a Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. Total boxes checked 39a <input type="checkbox"/> if: <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind. 39b <input type="checkbox"/>			
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b <input type="checkbox"/>			
	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	6,300.	
	41 Subtract line 40 from line 38	41	83,123.	
	42 Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instrs	42	4,050.	
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	79,073.	
	44 Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 c <input type="checkbox"/> b <input type="checkbox"/> Form 4972.	44	15,540.	
	45 Alternative minimum tax (see instructions). Attach Form 6251.	45	0.	
	46 Excess advance premium tax credit repayment. Attach Form 8962.	46		
	47 Add lines 44, 45, and 46.	47	15,540.	
48 Foreign tax credit. Attach Form 1116 if required	48			
49 Credit for child and dependent care expenses. Attach Form 2441.	49			
50 Education credits from Form 8863, line 19.	50			
51 Retirement savings contributions credit. Attach Form 8880	51			
52 Child tax credit. Attach Schedule 8812, if required.	52			
53 Residential energy credits. Attach Form 5695.	53			
54 Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54			
55 Add lines 48 through 54. These are your total credits	55			
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	15,540.		
Other Taxes	57 Self-employment tax. Attach Schedule SE.	57		
	58 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58		
	59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59		
	60a Household employment taxes from Schedule H.	60a		
	b First-time homebuyer credit repayment. Attach Form 5405 if required.	60b		
	61 Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/> <input type="checkbox"/>	61		
	62 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instrs; enter code(s)	62		
	63 Add lines 56 through 62. This is your total tax.	63	15,540.	
	Payments	64 Federal income tax withheld from Forms W-2 and 1099	64	
		65 2016 estimated tax payments and amount applied from 2015 return.	65	3,600.
66a Earned income credit (EIC)		66a		
b Nontaxable combat pay election. 66b <input type="checkbox"/>				
67 Additional child tax credit. Attach Schedule 8812		67		
68 American opportunity credit from Form 8863, line 8.		68		
69 Net premium tax credit. Attach Form 8962		69		
70 Amount paid with request for extension to file.		70		
71 Excess social security and tier 1 RRTA tax withheld		71		
72 Credit for federal tax on fuels. Attach Form 4136		72		
73 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73			
74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	3,600.		
Refund	75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75		
	76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here. <input type="checkbox"/> 76a <input type="checkbox"/>			
b Routing number. c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings				
d Account number.				
77 Amount of line 75 you want applied to your 2017 estimated tax 77 <input type="checkbox"/>				
Amount You Owe	78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions.	78	11,940.	
	79 Estimated tax penalty (see instructions). 79 <input type="checkbox"/>			
Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No				
Designee's name Keith P. Youngren, CPA		Phone no. 512-346-8500	Personal identification number (PIN) 13053	
Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
Your signature David H. Zimmer		Date 8/15/17	Your occupation Attorney	
Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation	
			If the IRS sent you an Identity Protection PIN, enter it here (see inst.)	
Print/Type preparer's name Keith P. Youngren, CPA		Preparer's signature Keith P. Youngren, CPA	Date	
Firm's name KEITH P YOUNGREN, CPA, PLLC		Check <input type="checkbox"/> if self-employed	PTIN P00172160	
Firm's address 4131 SPICEWOOD SPRINGS RD STE P4		Firm's EIN 		
AUSTIN, TX 78759-8665		Phone no. (512) 346-8500		

Name
David H. Zimmer
Social Security Number
[REDACTED]

Extension of Time to File Tax Return Pursuant to Treasury Regulation 1.6081-5(a)

The taxpayer(s), a United States citizen(s) or a resident alien(s), resided and maintained a tax home and abode outside both the United States and Puerto Rico on April 15, 2017. Pursuant to Treasury Regulation 1.6081-5(a), the taxpayer(s) is granted an automatic extension of time to file the 2016 income tax return until June 15, 2017.

X

SCHEDULE B
(Form 1040A or 1040)
(Rev. January 2017)
Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

OMB No. 1545-0074

2016

Attachment
Sequence No. **08**

► Attach to Form 1040A or 1040.
► Information about Schedule B and its instructions is at www.irs.gov/scheduleb.

Name(s) shown on return

David H. Zimmer

Your social security number

Part I
Interest

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ►

(See instructions for Form 1040A, or Form 1040, line 8a.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

1

- 2** Add the amounts on line 1
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a

2

3

4

0.

Note: If line 4 is over \$1,500, you must complete Part III.

Amount

Part II

- 5** List name of payer ►

Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

5

- 6** Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a

6

0.

Note: If line 6 is over \$1,500, you must complete Part III.

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes No

Part III
Foreign Accounts and Trusts
(See instructions on back.)

- 7a** At any time during 2016, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements
- b** If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►
- 8** During 2016, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

X

X

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2016

Attachment
Sequence No **09**

Department of the Treasury
Internal Revenue Service (99)

► Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor David H. Zimmer		Social security number (SSN) [REDACTED]
A Principal business or profession, including product or service (see instructions) Imports		B Enter code from instructions ► 541100
C Business name. If no separate business name, leave blank. Aaron Morgan Group		D Employer ID number (EIN), (see instr.) [REDACTED]
E Business address (including suite or room no.) ► City, town or post office, state, and ZIP code		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you 'materially participate' in the operation of this business during 2016? If 'No,' see instructions for limit on losses. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2016, check here <input type="checkbox"/>		
I Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
J If 'Yes,' did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked. <input type="checkbox"/>	1	
2 Returns and allowances.	2	
3 Subtract line 2 from line 1.	3	
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3.	5	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6.	7	

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising.	8		18 Office expense (see instructions).	18	
9 Car and truck expenses (see instructions)	9	6,611.	19 Pension and profit-sharing plans.	19	
10 Commissions and fees.	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion.	12		b Other business property.	20b	15,360.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance.	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses.	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel.	24a	
b Other.	16b		b Deductible meals and entertainment (see instructions)	24b	259.
17 Legal and professional services.	17	1,800.	25 Utilities.	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	18,621.
			b Reserved for future use.	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a.	28			28	42,651.
29 Tentative profit or (loss). Subtract line 28 from line 7.	29			29	-42,651.
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30			30	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31			31	-42,651.
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.			32a <input checked="" type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk.		

Schedule C (Form 1040) 2016 David H. Zimmer

Page 2

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If 'Yes,' attach explanation.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation.....	35
36	Purchases less cost of items withdrawn for personal use.....	36
37	Cost of labor. Do not include any amounts paid to yourself.....	37
38	Materials and supplies.....	38
39	Other costs.....	39
40	Add lines 35 through 39.....	40
41	Inventory at end of year.....	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4.....	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____

44 Of the total number of miles you drove your vehicle during 2016, enter the number of miles you used your vehicle for:

a Business	<u>4,500</u>	b Commuting (see instructions)	_____	c Other	<u>5,500</u>
------------	--------------	--------------------------------	-------	---------	--------------

45 Was your vehicle available for personal use during off-duty hours?..... ☒ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use?..... ☒ Yes ☐ No

47 a Do you have evidence to support your deduction?..... ☒ Yes ☐ No

b If 'Yes,' is the evidence written?..... ☒ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

See Statement 3

48 Total other expenses. Enter here and on line 27a.....	48 18,621.

Schedule C (Form 1040) 2016

OMB No. 1545-0074

Form **6251**

Alternative Minimum Tax — Individuals

► Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.

► Attach to Form 1040 or Form 1040NR.

2016

Attachment
Sequence No. **32**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040 or Form 1040NR

David H. Zimmer

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	89,423.
2	Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (0.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), line 9	3	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If Form 1040, line 38, is \$155,650 or less, enter -0-. Otherwise, see instructions	6	
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock, see instructions	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$247,450, see instructions.)	28	89,423.

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2016, see instructions.)		
	IF your filing status is ... AND line 28 is not over ... THEN enter on line 29 ...		
	Single or head of household ... \$119,700 ... \$53,900		
	Married filing jointly or qualifying widow(er) ... 159,700 ... 83,800		
	Married filing separately ... 79,850 ... 41,900		
	If line 28 is over the amount shown above for your filing status, see instructions.	29	53,900.
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	35,523.
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here. • All others: If line 30 is \$186,300 or less (\$93,150 or less if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately) from the result.	31	9,236.
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	9,236.
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34	15,540.
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	0.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

FDIA5312L 08/13/16

Form 6251 (2016)

2016

Federal Statements

Page 1

David H. Zimmer

Statement 1
Form 1040
Pension and Annuities Schedule

Taxpayer - Payer	Total Received	Taxable Amount	Federal W/H	State W/H
MetLife	8,149.	8,149.		
Grand Total	<u>8,149.</u>	<u>8,149.</u>	<u>0.</u>	<u>0.</u>

Statement 2
Form 1040
IRA Distribution Schedule

Taxpayer - Payer	Total Received	Taxable Amount	Federal W/H	State W/H
Vanguard Fiduciary Trust Company	32,856.	32,856.		
Vanguard Fiduciary Trust Company	32,640.	32,640.		
GLBL Unconstrained Bond D	30,775.	30,775.		
Janus Flexible Bond D Shrs	18,727.	18,727.		
Nat'l Financial Svcs - Fidelity Inv	8,927.	8,927.		
Grand Total	<u>123,925.</u>	<u>123,925.</u>	<u>0.</u>	<u>0.</u>

Statement 3 - Imports
Schedule C, Part V
Other Expenses

Delivery & postage.....	\$	3,641.
Internet service & web hosting.....		1,395.
Marketing.....		572.
Operating costs.....		1,162.
Parking and Tolls.....		1,138.
Supplies & other costs.....		1,472.
Telephone.....		2,115.
Travel - Airfare.....		3,540.
Travel - Lodging.....		2,599.
Vehicle rental.....		987.
Total	\$	<u>18,621.</u>

Make your check payable to the "United States Treasury"
and mail Form 4868 with your payment to:

Internal Revenue Service
P.O. Box 1302
Charlotte, NC 28201-1302, USA

HL,

Am bankruptcy proceeding. Close to being
done and will be paid in full

8

DETACH HERE

Form 4868 Department of the Treasury Internal Revenue Service (99)		Application for Automatic Extension of Time To File U.S. Individual Income Tax Return		1030 FDIA4601L 10/17/16.	
For calendar year 2016, or other tax year beginning		, 2016, ending		2016	
Part I Identification	Part II Individual Income Tax				
1	4 Estimate of total tax liability for 2016 .. \$	15,540.			
	5 Total 2016 payments	3,600.			
	6 Balance due. Subtract line 5 from line 4 (see instructions).....	11,940.			
	7 Amount you are paying (see instructions).....	11,940.			
	8 Check here if you are 'out of the country' and a U.S. citizen or resident (see instructions)	<input checked="" type="checkbox"/>			
	9 Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding	<input type="checkbox"/>			

David H. Zimmer
KEITH P YOUNGREN, CPA, PLLC
4131 SPICEWOOD SPRINGS RD STE P4
AUSTIN, TX 78759-8665

XS ZIMM 30 0 201612 670

12
 11/11/11
 123



640700

n: United States

CANADA POST		POSTES CANADA	
Date 2017 08 14	Postage - Part 2.95		
1.00	BRENTWOOD, ONTARIO		
6001980	1110091	0640700	

Ltr O/S US
 Let/Crt.pst.surd.E-U

Do not cover chevron
 Ne couvrez pas le chevron

Internal Revenue Service
 P.O. Box 1302
 Charlotte, NC 28201-1302
 USA

28201-1302 8099



**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

<hr/>	X
IN RE:	) BANKRUPTCY NO. 17-20543-JAD
)
David H. Zimmer	) Chapter 7
Debtor.)
<hr/>	X

**DECLARATION OF
CREDITOR DANIEL PETER MORRIS
IN SUPPORT OF MOTION AT CASE 17-20543-JAD DOC 241
TO EXPUNGE AND DISALLOW CLAIM 13 OF
DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE**

EXHIBIT 2

IN THE UNITED STATES BANKRUPTCY COURT FOR
THE WESTERN DISTRICT OF PENNSYLVANIA

X IN RE:) BANKRUPTCY NO. 17-20543-JAD

) David H.

Zimmer) Chapter 7

Debtor.) X


DECLARATION OF DEBTOR
DAVID H. ZIMMER

• I, Debtor, David H. Zimmer, swear under penalty of perjury under 28 U.S.C. §1746

that:

1. I resided in British Columbia, Canada and Pittsburg Pennsylvania in year 2016..
2. I did not file a Canadian federal or provincial tax return for the year 2016.

I declare under penalty of perjury under 28 U.S.C. §1746 that the foregoing is true and
correct.


Executed on Date 12/4/19 David H. Zimmer

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

<hr/>	X
IN RE:	) BANKRUPTCY NO. 17-20543-JAD
)
David H. Zimmer	) Chapter 7
Debtor.)
<hr/>	X

**DECLARATION OF
CREDITOR DANIEL PETER MORRIS
IN SUPPORT OF MOTION AT CASE 17-20543-JAD DOC 241
TO EXPUNGE AND DISALLOW CLAIM 13 OF
DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE**

EXHIBIT 3



2016 return for David Zimmer

Thank you for using H&R Block Tax Software.
Downloaded on: **2020-01-06**

Name: **David Zimmer**
Tax year: 2016
CRA return - NETFILE confirmation number:

Important: this copy of your return is for your records only. Don't send it to the CRA.

Canada Revenue
AgencyAgence du revenu
du Canada**T1 GENERAL 2016****Income Tax and Benefit Return****Step 1 – Identification and other information**BC **8****Identification**

Print your name and address below.

First name and initial

David

Last name

Zimmer

Mailing address: Apt No – Street No Street name

201-822 Verdier Avenue

PO Box

RR

City

Brentwood Bay

Prov./Terr.

B C

Postal code

V 8 M 1 C 5**Email address**I understand that by providing an email address, I am **registering** for online mail.
I **have read** and I **accept the terms and conditions** on page 17 of the guide.

Enter an email address: _____

Information about your residenceEnter your province or territory of residence on **December 31, 2016**:**British Columbia**Enter the province or territory where you **currently** reside if it is not the same as your mailing address above: _____

If you were self-employed in 2016, enter the province or territory of self-employment: _____

BCIf you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2016**, enter the date of:Month Day
entry _____ or _____Month Day
departure _____**Information about you**

Enter your social insurance number (SIN): _____

Enter your date of birth:

Year Month Day
1 9 5 5 0 4 0 1

Your language of correspondence:

Votre langue de correspondance :

English

Français

**Is this return for a deceased person?**If this **return** is for a **deceased person**, enter the date of death:Year Month Day

_____**Marital status**

Tick the box that applies to your marital status on December 31, 2016:

- 1 ☐ Married 2 ☐ Living common-law 3 ☐ Widowed
 4 ☒ Divorced 5 ☐ Separated 6 ☐ Single

Information about your spouse or common-law partner (if you ticked box 1 or 2 above)

Enter his or her SIN: _____

Enter his or her first name: _____

Enter his or her net income for 2016 to claim certain credits: _____

Enter the amount of universal child care benefit (UCCB) from line 117 of his or her return: _____

Enter the amount of UCCB repayment from line 213 of his or her return: _____

Tick this box if he or she was self-employed in 2016:

1 ☐**Do not use this area****Residency information for tax administration agreements** (For more information, see page 18 in the guide.)Did you reside on **Nisga'a Lands** on December 31, 2016? Yes ☐ 1 No ☒ 2If **yes**, are you a citizen of the **Nisga'a Nation**? Yes ☐ 1 No ☐ 2**Elections Canada** (For more information, see page 19 in the guide.)A) Do you have Canadian citizenship? Yes ☐ 1 No ☒ 2Answer the following question **only if you have Canadian citizenship**.B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors? Yes ☐ 1 No ☒ 2Your authorization is valid until you file your next tax return. Your information will only be used for purposes permitted under the *Canada Elections Act*, which include sharing the information with provincial/territorial election agencies, members of Parliament, registered political parties, and candidates at election time.**Do not use this area****172****171**

Step 1 – Identification and other information (continued)

Please answer the following question:

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2016, was more than CAN\$100,000?

See "Specified Foreign property" in the guide for more information 266 Yes ☐ 1 No ☒ 2

If **yes**, complete Form T1135 and attach it to your return.

If you had dealings with a non-resident trust or corporation in 2016, see "Other foreign property" in the guide.

Step 2 – Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada.

When you come to a line on the return that applies to you, go to the line number in the guide for more information.

Employment income (box 14 of all T4 slips)		101	
Commissions included on line 101 (box 42 of all T4 slips)	102		
Wage loss replacement contributions (see line 101 in the guide)	103		
Other employment income		104 +	
Old age security pension (box 18 of the T4A(OAS) slip)		113 +	
CPP or QPP benefits (box 20 of the T4A(P) slip)		114 +	
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	152		
Other pensions and superannuation		115 +	11,010.00
Elected split-pension amount (attach Form T1032)		116 +	
Universal child care benefit (UCCB)		117 +	
UCCB amount designated to a dependant	185		
Employment insurance and other benefits (box 14 of the T4E slip)		119 +	
Taxable amount of dividends (eligible and other than eligible, from taxable Canadian corporations (attach Schedule 4))		120 +	
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180		
Interest and other investment income (attach Schedule 4)		121 +	
Net partnership income: limited or non-active partners only		122 +	
Registered disability savings plan income		125 +	
Rental income Gross 160		Net 126 +	
Taxable capital gains (attach Schedule 3)		127 +	
Support payments received Total 150		Taxable amount 128 +	
RRSP income (from all T4RSP slips)		129 +	
Other income Specify:		130 +	167,470.00
Self-employment income			
Business income Gross 162		Net 135 +	(48,931.73)
Professional income Gross 164		Net 137 +	
Commission income Gross 166		Net 139 +	
Farming income Gross 168		Net 141 +	
Fishing income Gross 170		Net 143 +	
Workers' compensation benefits (box 10 of the T5007 slip)	144		
Social assistance payments	145 +		
Net federal supplements (box 21 of the T4A(OAS) slip)	146 +		
Add lines 144, 145, and 146 (see line 250 in the guide).	=	▶ 147 +	

Add lines 101, 104 to 143, and 147.

This is your **total income**. 150 = **129,548.27**

Attach only the documents (schedules, information slips, forms, or receipts) **requested in the guide** to support any claim or deduction. Keep all other supporting documents.

Step 3 – Net income

Enter your total income from line 150.	150	129,548.27
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206	
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207	
RRSP/pooled registered pension plan (PRPP) deduction (see Schedule 7 and attach receipts)	208 +	
PRPP employer contributions (amount from your PRPP contribution receipts)	205	
Deduction for elected split-pension amount (attach Form T1032)	210 +	
Annual union, professional, or like dues (box 44 of all T4 slips, and receipts)	212 +	
Universal child care benefit repayment (box 12 of all RC62 slips)	213 +	
Child care expenses (attach Form T778)	214 +	
Disability supports deduction	215 +	
Business investment loss Gross 228 Allowable deduction	217 +	
Moving expenses	218 +	
Support payments made Total 230 Allowable deduction	220 +	
Carrying charges and interest expenses (attach Schedule 4)	221 +	
Deduction for CPP or QPP contributions on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	222 +	
Exploration and development expenses (attach Form T1229)	224 +	
Other employment expenses	229 +	
Clergy residence deduction	231 +	
Other deductions Specify:	232 +	
Add lines 207, 208, 210 to 224, 229, 231, and 232.	233 =	–
Line 150 minus line 233 (if negative, enter "0") This is your net income before adjustments .	234 =	129,548.27
Social benefits repayment (if you reported income on line 113, 119, or 146, see line 235 in the guide) Use the federal worksheet to calculate your repayment.	235 –	
Line 234 minus line 235 (if negative, enter "0") If you have a spouse or common-law partner, see line 236 in the guide. This is your net income .	236 =	129,548.27

Step 4 – Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244	
Employee home relocation loan deduction (box 37 of all T4 slips)	248 +	
Security options deductions	249 +	
Other payments deduction (if you reported income on line 147, see line 250 in the guide)	250 +	
Limited partnership losses of other years	251 +	
Non-capital losses of other years	252 +	
Net capital losses of other years	253 +	
Capital gains deduction	254 +	
Northern residents deductions (attach Form T2222)	255 +	
Additional deductions Specify:	256 +	
Add lines 244 to 256.	257 =	–
Line 236 minus line 257 (if negative, enter "0") This is your taxable income .	260 =	129,548.27

Step 5 – Federal tax and provincial or territorial tax

Use Schedule 1 to calculate your federal tax and Form 428 to calculate your provincial or territorial tax.

Step 6 – Refund or balance owing

Exhibit Page 42 of 79

Protected B when completed 4

Net federal tax: enter the amount from line 64 of Schedule 1 (attach Schedule 1, even if the result is "0")	420	24,490.07
CPP contributions payable on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)	421 +	
Employment insurance premiums payable on self-employment and other eligible earnings (attach Schedule 13)	430 +	
Social benefits repayment (amount from line 235)	422 +	
Provincial or territorial tax (attach Form 428, even if the result is "0")	428 +	11,249.41
Add lines 420, 421, 430, 422, and 428. This is your total payable .	435 =	35,739.48 •

Total income tax deducted	437	•
Refundable Quebec abatement	440 +	•
CPP overpayment (enter your excess contributions)	448 +	•
Employment insurance overpayment (enter your excess contributions)	450 +	•
Refundable medical expense supplement (use the federal worksheet)	452 +	•
Working income tax benefit (WITB) (attach Schedule 6)	453 +	•
Refund of investment tax credit (attach Form T2038(IND))	454 +	•
Part XII.2 trust tax credit (box 38 of all T3 slips)	456 +	•
Employee and partner GST/HST rebate (attach Form GST370)	457 +	•
Children's fitness tax credit Eligible fees 458 × 15% =	459 +	•
Eligible educator school supply tax credit Supplies expenses 468 × 15% =	469 +	•
Tax paid by instalments	476 +	•
Provincial or territorial credits (attach Form 479 if it applies)	479 +	•
Add lines 437 to 479. These are your total credits .	482 =	–

Line 435 minus line 482 This is your **refund or balance owing**. **= 35,739.48**

If the result is negative, you have a **refund**. If the result is positive, you have a **balance owing**.

Enter the amount below on whichever line applies.

Refund 484	•	Balance owing 485	35,739.48 •
For more information on how to make your payment, see line 485 in the guide or go to cra.gc.ca/payments . Your payment is due no later than April 30, 2017.			

Direct deposit – Enrol or update (see line 484 in the guide)

You do not have to complete this area every year. Do not complete it this year if your direct deposit information has not changed.

To enrol for direct deposit, to update your banking information, or to request that all of your CRA payments you may be receiving or owed be deposited into the same account as your T1 refund, complete lines 460, 461, and 462 below.

By providing my banking information I **authorize** the Receiver General to deposit in the bank account number shown below **any amounts payable** to me by the CRA, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations.

Branch number **460** (5 digits) Institution number **461** (3 digits) Account number **462** (maximum 12 digits)

I certify that the information given on this return and in any documents attached is correct and complete and fully discloses all my income.

Sign here

It is a serious offence to make a false return.

Telephone

Date

490 If a fee was charged for preparing this return, complete the following:

Name of preparer:

Telephone:

EFILE number (if applicable):

489

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, personal information bank CRA PPU 005.

Do not use this area

487

488

486

This is **Step 5** in completing your return. Complete this schedule and **attach** a copy to your return. For more information, see the related line in the guide.

Step 1 – Federal non-refundable tax credits

Basic personal amount	claim \$11,474	300	11,474.00	1
Age amount (if you were born in 1951 or earlier) (use the federal worksheet)	(maximum \$7,125)	301	+	2
Spouse or common-law partner amount (attach Schedule 5)		303	+	3
Amount for an eligible dependant (attach Schedule 5)		305	+	4
Family caregiver amount for infirm children under 18 years of age				
Number of children for whom you are claiming the family caregiver amount	352	×	\$2,121 = 367	5
Amount for infirm dependants age 18 or older (attach Schedule 5)		306	+	6
CPP or QPP contributions:				
through employment from box 16 and box 17 of all T4 slips (attach Schedule 8 or Form RC381, whichever applies)		308	+	7
on self-employment and other earnings (attach Schedule 8 or Form RC381, whichever applies)		310	+	8
Employment insurance premiums:				
through employment from box 18 and box 55 of all T4 slips (maximum \$955.04)		312	+	9
on self-employment and other eligible earnings (attach Schedule 13)		317	+	10
Volunteer firefighters' amount		362	+	11
Search and rescue volunteers' amount		395	+	12
Canada employment amount				
(If you reported employment income on line 101 or line 104, see line 363 in the guide.) (maximum \$1,161)		363	+	13
Public transit amount		364	+	14
Children's arts amount		370	+	15
Home accessibility expenses (attach Schedule 12)		398	+	16
Home buyers' amount		369	+	17
Adoption expenses		313	+	18
Pension income amount (use the federal worksheet) (maximum \$2,000)		314	+	19
Caregiver amount (attach Schedule 5)		315	+	20
Disability amount (for self) (claim \$8,001, or if you were under 18 years of age, use the federal worksheet)		316	+	21
Disability amount transferred from a dependant (use the federal worksheet)		318	+	22
Interest paid on your student loans		319	+	23
Your tuition, education, and textbook amounts (attach Schedule 11)		323	+	24
Tuition, education, and textbook amounts transferred from a child		324	+	25
Amounts transferred from your spouse or common-law partner (attach Schedule 2)		326	+	26
Medical expenses for self, spouse or common-law partner, and your dependent children born in 1999 or later	330		27	
Enter \$2,237 or 3% of line 236 of your return, whichever is less.		2,237.00	28	
Line 27 minus line 28 (if negative, enter "0")			29	
Allowable amount of medical expenses for other dependants (do the calculation at line 331 in the guide)	331	+	30	
Add lines 29 and 30.			32	31
Add lines 1 to 26, and line 31.		335	=	11,474.00 32
Federal non-refundable tax credit rate			×	15% 33
Multiply line 32 by line 33.		338	=	1,721.10 34
Donations and gifts (attach Schedule 9)		349	+	35
Add lines 34 and 35.				
Enter this amount on line 48 on the next page.	Total federal non-refundable tax credits	350	=	1,721.10 36

Continue on the next page.

Step 2 – Federal tax on taxable income

Enter your **taxable income** from line 260 of your return.

129,548.27 37

Complete the appropriate column depending on the amount on line 37.	Line 37 is \$45,282 or less	Line 37 is more than \$45,282 but not more than \$90,563	Line 37 is more than \$90,563 but not more than \$140,388	Line 37 is more than \$140,388 but not more than \$200,000	Line 37 is more than \$200,000	
Enter the amount from line 37.			129,548.27			38
Line 38 minus line 39 (cannot be negative)	– 0.00	– 45,282.00	– 90,563.00	– 140,388.00	– 200,000.00	39
Multiply line 40 by line 41.	=	=	= 38,985.27	=	=	40
	x 15%	x 20.5%	x 26%	x 29%	x 33%	41
	=	=	= 10,136.17	=	=	42
	+ 0.00	+ 6,792.00	+ 16,075.00	+ 29,029.00	+ 46,317.00	43
Add lines 42 and 43.	=	=	= 26,211.17	=	=	44

Step 3 – Net federal tax

Enter the amount from line 44.	26,211.17	45
Federal tax on split income (from line 5 of Form T1206)	424 +	•46
Add lines 45 and 46.	404 = 26,211.17	▶ 26,211.17 47
Enter your total federal non-refundable tax credits from line 36 on the previous page.	350 1,721.10	48
Federal dividend tax credit	425 +	•49
Minimum tax carryover (attach Form T691)	427 +	•50
Add lines 48, 49, and 50.	= 1,721.10	▶ – 1,721.10 51
Line 47 minus line 51 (if negative, enter "0")	Basic federal tax 429 =	24,490.07 52
Federal foreign tax credit (attach Form T2209)	405 –	53
Line 52 minus line 53 (if negative, enter "0")	Federal tax 406 =	24,490.07 54
Total federal political contributions (attach receipts)	409 55	
Federal political contribution tax credit (use the federal worksheet)	(maximum \$650) 410	•56
Investment tax credit (attach Form T2038(IND))	412 +	•57
Labour-sponsored funds tax credit (see lines 413, 414, 411 and 419 in the guide)		
Net cost of shares of a federally registered fund	411 Allowable credit 419 +	•58
Net cost of shares of a provincially registered fund	413 Allowable credit 414 +	•59
Add lines 56 to 59.	416 =	▶ – 60
Line 54 minus line 60 (if negative, enter "0")	417 =	24,490.07 61
If you have an amount on line 46 above, see Form T1206.		
Working income tax benefit advance payments received (box 10 of the RC210 slip)	415 +	•62
Special taxes (see line 418 in the guide)	418 +	63
Add lines 61, 62, and 63.		
Enter this amount on line 420 of your return.	Net federal tax 420 =	24,490.07 64



British Columbia Tax

BC428
T1 General – 2016

Complete this form and **attach a copy** to your return. For more information, see the related line in the forms book.

Step 1 – British Columbia non-refundable tax credits

		For internal use only	5609		
Basic personal amount		claim \$10,027	5804	10,027.00	1
Age amount (if born in 1951 or earlier) (use the <i>Provincial Worksheet</i>)		(maximum \$4,497)	5808	+	2
Spouse or common-law partner amount					
Base amount	9,445.00				
Minus: his or her net income from page 1 of your return	–				
Result: (if negative, enter "0")	=	(maximum \$8,586)	5812	+	3
Amount for an eligible dependant					
Base amount	9,445.00				
Minus: his or her net income from line 236 of his or her return	–				
Result: (if negative, enter "0")	=	(maximum \$8,586)	5816	+	4
Amount for infirm dependants age 18 or older (use the <i>Provincial Worksheet</i>)			5820	+	5
CPP or QPP contributions:					
(amount from line 308 of your federal Schedule 1)			5824	+	•6
(amount from line 310 of your federal Schedule 1)			5828	+	•7
Employment insurance premiums:					
(amount from line 312 of your federal Schedule 1)			5832	+	•8
(amount from line 317 of your federal Schedule 1)			5829	+	•9
Adoption expenses (amount from line 313 of your federal Schedule 1)			5833	+	10
Children's fitness amount			5838	+	11
Children's fitness equipment amount (50% of amount from line 5838)			5842	+	12
Children's arts amount		(maximum \$500 per child)	5841	+	13
Back-to-school amount			5846	+	14
Education coaching amount			5843	+	15
Pension income amount		(maximum \$1,000)	5836	+	16
Caregiver amount (use the <i>Provincial Worksheet</i>)			5840	+	17
Disability amount (for self)					
(Claim \$7,521 , or if you were under 18 years of age, use the <i>Provincial Worksheet</i> .)			5844	+	18
Disability amount transferred from a dependant (use the <i>Provincial Worksheet</i>)			5848	+	19
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852	+	20
Your tuition and education amounts [use and attach Schedule BC(S11)]			5856	+	21
Tuition and education amounts transferred from a child			5860	+	22
Amounts transferred from your spouse or common-law partner [use and attach Schedule BC(S2)]			5864	+	23
Medical expenses:					
Amount from line 330 of your federal Schedule 1	5868		24		
Enter \$2,085 or 3% of line 236 of your return, whichever is less.	–	2,085.00	25		
Line 24 minus line 25 (if negative, enter "0")	=		26		
Allowable amount of medical expenses for other dependants (use the <i>Provincial Worksheet</i>)	5872	+	27		
Add lines 26 and 27.	5876	=	+		28
Add lines 1 to 23, and line 28.	5880	=	10,027.00		29
British Columbia non-refundable tax credit rate		×	5.06%		30
Multiply line 29 by line 30.	5884	=	507.37		31
Donations and gifts:					
Amount from line 16 of your federal Schedule 9	×	5.06% =	32		
Amount from line 17 of your federal Schedule 9	×	14.7% =	+	33	
Add lines 32 and 33.	5896	=	+		34
Add lines 31 and 34.			=	507.37	35
Farmers' food donation tax credit:					
Enter the amount of qualifying gifts that have also been claimed on line 35.	×	25% =	5898	+	36
Add lines 35 and 36.					
Enter this amount on line 49.	British Columbia non-refundable tax credits	6150	=	507.37	37

Continue on the next page.

Step 2 – British Columbia tax on taxable incomeEnter your **taxable income** from line 260 of your return.**129,548.27** 38

Complete the appropriate column depending on the amount on line 38.

Enter the amount from line 38.

Line 39 minus line 40
(cannot be negative)Multiply line 41
by line 42.

Add lines 43 and 44.

British Columbia tax on taxable income

Line 38 is \$38,210 or less	Line 38 is more than \$38,210 but not more than \$76,421	Line 38 is more than \$76,421 but not more than \$87,741	Line 38 is more than \$87,741 but not more than \$106,543	Line 38 is more than \$106,543	
				129,548.27	39
– 0.00	– 38,210.00	– 76,421.00	– 87,741.00	– 106,543.00	40
=	=	=	=	= 23,005.27	41
× 5.06%	× 7.7%	× 10.5%	× 12.29%	× 14.7%	42
=	=	=	=	= 3,381.77	43
+ 0.00	+ 1,933.00	+ 4,875.00	+ 6,064.00	+ 8,375.00	44
=	=	=	=	=	45

Step 3 – British Columbia tax

Enter your British Columbia tax on taxable income from line 45.

11,756.77 46

Enter your British Columbia tax on split income from Form T1206.

6151 + 47

Add lines 46 and 47.

= 11,756.77 48

Enter your British Columbia non-refundable tax credits from line 37.

507.37 49

British Columbia dividend tax credit:

Credit calculated for line 6152 on the *Provincial Worksheet***6152** + 50

British Columbia minimum tax carryover:

Amount from line 427 of your federal Schedule 1

× 33.7% = **6154** + 51

Add lines 49 to 51.

= 507.37 ▶ – **507.37** 52

Line 48 minus line 52 (if negative, enter "0")

= 11,249.41 53

British Columbia additional tax for minimum tax purposes:

Amount from line 117 of Form T691

× 33.7% = + 54

Add lines 53 and 54.

= 11,249.41 55

Provincial foreign tax credit from Form T2036

– 56

Line 55 minus line 56 (if negative, enter "0")

= 11,249.41 57**BC tax reduction**If your net income (line 236 of your return) is **less than \$31,647**, complete the following calculation.
Otherwise, enter "0" on line 64 and continue on line 65.

Basic reduction

claim \$436 **436.00** 58

Enter your net income from line 236 of your return.

129,548.27 59

Base amount

– 19,400.00 60

Line 59 minus line 60 (if negative, enter "0")

= 110,148.27 61

Applicable rate

× 3.56% 62

Multiply line 61 by line 62.

= 3,921.28 ▶ – **3,921.28** 63

Line 58 minus line 63 (if negative, enter "0")

= 64

Line 57 minus line 64 (if negative, enter "0")

= 11,249.41 65

Logging tax credit from Form FIN 542S or Form FIN 542P

– 66

Line 65 minus line 66 (if negative, enter "0")

= 11,249.41 67

Continue on the next page.

Step 3 – British Columbia tax (continued) **Exhibit** Page 47 of 79

Enter the amount from line 67 on the previous page.

11,249.41 **68****British Columbia political contribution tax credit**

Enter your British Columbia political contributions made in 2016.

6040**69**Credit calculated for line 70 on the *Provincial Worksheet*

(maximum \$500)

– **70**

Line 68 minus line 70 (if negative, enter "0")

= 11,249.41 **71****British Columbia employee investment tax credits**Enter your employee share ownership plan tax credit from Certificate **ESOP 20**.**6045****• 72**Enter your employee venture capital tax credit from Certificate **EVCC 30**.**6047**

+

• 73

Add lines 72 and 73.

(maximum \$2,000)

=

– **74**

Line 71 minus line 74 (if negative, enter "0")

= 11,249.41 **75****British Columbia mining flow-through share tax credit**

Enter the tax credit amount calculated on Form T1231.

6881**–** **• 76**

Line 75 minus line 76 (if negative, enter "0")

Enter the result on line 428 of your return.

British Columbia tax**= 11,249.41** **77**

See the privacy notice on your return.



British Columbia Credits

BC479

T1 General – 2016

Complete the calculations that apply to you and **attach a copy** of this form to your return. For more information, see the related line in the forms book.

Sales tax credit (for low-income families and individuals)

If you had a spouse or common-law partner on December 31, 2016, **only one of you** can claim this credit for both of you.

Income for the sales tax credit	Column 1 You	Column 2 Your spouse or common-law partner	
Enter the net income amount from line 236 of the return.	129,548.27		1
Total of the universal child care benefit (UCCB) repayment (line 213 of the return) and the registered disability savings plan (RDSP) income repayment (included on line 232)	+	+	2
Add lines 1 and 2.	= 129,548.27	=	3
Total of the UCCB income (line 117 of the return) and the RDSP income (line 125 of the return)	-	-	4
Line 3 minus line 4 (if negative, enter "0")	= 129,548.27	=	5
Add the amounts from line 5 in column 1 and column 2 (if applicable).	Adjusted net family income	129,548.27	6
If you had a spouse or common-law partner on December 31, 2016, enter \$18,000. Otherwise, enter \$15,000.		- 15,000.00	7
Line 6 minus line 7 (if negative, enter "0")	Income for the sales tax credit	= 114,548.27	8

Basic sales tax credit	claim \$75	6033	75.00	9
Additional credit for your spouse or common-law partner	claim \$75	6035	+	10
Add lines 9 and 10.			= 75.00	11
Amount from line 8	114,548.27	x 2% =	- 2,290.97	12
Line 11 minus line 12 (if negative, enter "0")	Sales tax credit		=	13

British Columbia home renovation tax credit for seniors and persons with disabilities

If on December 31, 2016, you and your spouse or common-law partner occupied separate principal residences for medical reasons, claim individually the home renovation tax credit for seniors and persons with disabilities and tick **box 6089**.

6089 ☐

Enter your home renovation expenses from line 5 of your Schedule BC(S12).	(maximum \$10,000)	6048	x 10% =	+	14
---------------------------------------------------------------------------	--------------------	------	---------	---	----

British Columbia venture capital tax credit

Enter your venture capital tax credit from Certificate **SBVC 10** for shares acquired in 2016.

6049

•15

Enter your venture capital tax credit from Certificate **SBVC 10** for shares purchased during the first 60 days of 2017 that you **elect** to claim in 2016.

6050

+

•16

Enter your unused venture capital tax credit from previous years shown on your most recent notice of assessment or notice of reassessment.

+

17

Add lines 15, 16, and 17.

(maximum \$60,000)

=

▶ +

18

British Columbia mining exploration tax credit

Enter your mining exploration tax credit from Form T88.

6051

+

•19

Enter your mining exploration tax credit allocated from a partnership from Form T88.

6053

20

Add lines 13, 14, 18, and 19.

=

21

Continue on the next page.

Enter the amount from line 21 on the previous page.

22

British Columbia training tax credit

Enter your training tax credit for individuals from Form T1014, <i>British Columbia Training Tax Credit (Individuals)</i> .	6055		23
Enter the amount from line 4 of Form T1014-1, <i>British Columbia Training Tax Credit (Employers)</i> .	6056	+	•24
Enter the amount from line 4 of Form T1014-2, <i>British Columbia Shipbuilding and Ship Repair Industry Tax Credit (Employers)</i> .	6063	+	•25
Add lines 23, 24, and 25.	=	▶ +	26
Add lines 22 and 26.			
Enter the result on line 479 of your return.	British Columbia credits	=	27

See the privacy notice on your return.



Statement of Business or Professional Activities

- This form is used to help calculate self-employed business and professional income.
- For each business or profession, fill out a **separate** Form T2125.
- Fill out this form and send it with your income tax and benefit return.
- For more information on how to fill out this form, see Guide T4002, *Business and Professional Income*.

Identification																
Name David Zimmer					Social insurance number (SIN)											
Business name Aaron Morgan Group					Business number (15 characters)											
Business address 201-822 Verdier Avenue					City and province or territory Brentwood Bay BC			Postal code V 8 M 1 C 5								
Fiscal period		Year	Month	Day	Year	Month	Day	Was 2016 your last year of business? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>								
From:		2	0	1	6	0	1	To:	2	0	1	6	1	2	3	1
Main product or service Imports					Industry code (see the appendix in Guide T4002)					4 1 3 2 2 0						
Tax shelter identification number					Partnership business number (9 digits)					Your percentage of the partnership						
Name and address of person or firm preparing this form																

Internet business activities
How many Internet web pages does your business earn income from? _____
List below the site addresses (URL addresses) of your main web pages.

What percentage of your gross income is generated from the above web pages? _____

Part 1 – Business income

Fill in Part 1 **only** if you have business income. If you have professional income, leave this part blank and fill in Part 2.
If you have both business and professional income, you have to fill out a separate Form T2125 for each.

Part 2 – Professional income

Fill in Part 2 **only** if you have professional income. If you have business income, leave this part blank and fill in Part 1.
If you have both business and professional income, you have to fill out a separate Form T2125 for each.

Part 1 – Business income

Gross sales, commissions, or fees (include GST/HST collected or collectible)	_____	1
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included on line 1)	_____	2
Subtotal (line 1 minus line 2)	=====	3
 If you are using the quick method for GST/HST – Government assistance calculated as follows:		
GST/HST collected or collectible on sales, commissions and fees eligible for the quick method	_____	4
GST/HST remitted, calculated on (sales, commissions, and fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate	_____	5
Subtotal (line 4 minus line 5)	=====	6
Adjusted gross sales (line 3 plus line 6) – Enter this amount in Part 3 at line 16	=====	7

Part 2 – Professional income

Gross professional fees including work-in-progress (WIP) (include GST/HST collected or collectible)	_____	8
GST/HST, provincial sales tax, returns, allowances, discounts, and GST/HST adjustments (included on line 8) and any WIP at the end of the year you elected to exclude	_____	9
Subtotal (line 8 minus line 9)	=====	10
 If you are using the quick method for GST/HST – Government assistance calculated as follows:		
GST/HST collected or collectible on professional fees eligible for the quick method	_____	11
GST/HST remitted, calculated on (professional fees eligible for the quick method plus GST/HST collected or collectible) multiplied by the applicable quick method remittance rate	_____	12
Subtotal (line 11 minus line 12)	=====	13
Work-in-progress (WIP), start of the year, per election to exclude WIP (see Guide T4002, Chapter 2)	_____	14
Adjusted professional fees (line 10 plus line 13 plus line 14) – Enter this amount in Part 3 at line 16	=====	15

Part 3 – Gross business or professional income

Adjusted gross sales (Part 1 line 7) or adjusted professional fees (Part 2 line 15)	8000	_____	16
Reserves deducted last year	8290	_____	17
Other income	8230	_____	18
Subtotal (line 17 plus line 18)	=====	▶	19
Gross business or professional income (line 16 plus line 19)	8299	=====	20

Report the gross business or professional income from line 20 on the applicable line of your income tax and benefit return as indicated below:

- business income at line 162;
- professional income at line 164; or
- commission income at line 166.

For Parts 4, 5 and 6, if GST/HST has been remitted or an input tax credit has been claimed, do not include GST/HST when you calculate the cost of goods sold, expenses, or net income (loss).

Part 4 – Cost of goods sold and gross profit

If you have business income, fill out Part 4. Enter only the business part of the costs.

Gross business income (from Part 3 line 20)			21
Opening inventory (include raw materials, goods in process, and finished goods)	8300	22	
Purchases during the year (net of returns, allowances, and discounts)	8320	23	
Direct wage costs	8340	24	
Subcontracts	8360	25	
Other costs	8450	26	
Subtotal (add lines 22 to 26)		27	
Minus:			
Closing inventory (include raw materials, goods in process, and finished goods)	8500	28	
Cost of goods sold (line 27 minus line 28)	8518		29
Gross profit (line 21 minus line 29)		8519	30

Part 5 – Net income (loss) before adjustments

Gross business or professional income (from Part 3 line 20) or Gross profit (from Part 4 line 30) 31

Expenses (enter only the business part)

Advertising	8521	772.97	32
Meals and entertainment (allowable part only)	8523	175.00	33
Bad debts	8590		34
Insurance	8690		35
Interest	8710		36
Business tax, fees, licences, dues, memberships, and subscriptions	8760		37
Office expenses	8810	9,417.00	38
Supplies	8811		39
Legal, accounting, and other professional fees	8860	2,430.00	40
Management and administration fees	8871		41
Rent	8910	20,756.76	42
Maintenance and repairs	8960		43
Salaries, wages, and benefits (including employer's contributions)	9060		44
Property taxes	9180		45
Travel (including transportation fees, accommodations, and allowable part of meals)	9200	12,520.00	46
Telephone and utilities	9220	2,860.00	47
Fuel costs (except for motor vehicles)	9224		48
Delivery, freight, and express	9275		49
Motor vehicle expenses (not including CCA) (Amount from Part 17 at line 15)	9281		50
Allowance on eligible capital property	9935		51
Capital cost allowance (CCA). Enter the amount from Part 11 line G minus any personal part and any CCA for business-use-of-home expenses	9936		52
Other expenses (specify):	9270		53
Total business expenses (add lines 32 to 53)	9368	48,931.73	54
Net income (loss) before adjustments (line 31 minus line 54)	9369	(48,931.73)	55

Part 6 – Your net income (loss)

Your share of net income (loss) before adjustments (from Part 5 line 55) or the amount from Form T5013, *Statement of Partnership Income*

GST/HST rebate for partners that was received in the year	9974	57	
Subtotal (line 56 plus line 57)	(48,931.73)		58
Other amounts deductible from your share of the net partnership income (loss) (amount from Part 7 at line F)	9943	59	
Net income (loss) after adjustments (line 58 minus line 59)		(48,931.73)	60
Business-use-of-home expenses (amount from Part 8 line 78)	9945	61	
Your net income (loss) (line 60 minus line 61)	9946	(48,931.73)	62

Report the net income amount from line 62 on the applicable line of your income tax and benefit return as indicated below:

- business income at line 135;
- professional income at line 137; or
- commission income at line 139.

Part 7 – Other amounts deductible from your share of the net partnership income (loss)

Claim expenses you incurred that were not included in the partnership statement of income and expenses, and for which the partnership did not reimburse you.

List details of expenses:**Expense amounts**

_____	_____ A
_____	_____ B
_____	_____ C
_____	_____ D
_____	_____ E
Total other amounts deductible from your share of the net partnership income (loss) (add lines A to E) Enter this amount in Part 6 at line 59	_____ F

Part 8 – Calculation of business-use-of-home expenses

Heat	_____ 63
Electricity	_____ 64
Insurance	_____ 65
Maintenance	_____ 66
Mortgage interest	_____ 67
Property taxes	_____ 68
Other expenses (specify): _____	_____ 69
Subtotal (add lines 63 to 69)	_____ 70
Your personal use portion of the business-use-of-home expenses	_____ 71
Subtotal (line 70 minus line 71)	_____ 72
Capital cost allowance (business part only), which means the amount from Part 11 line G minus any portion of CCA that is for personal use or entered in Part 5 at line 52)	_____ 73
Amount carried forward from previous year	_____ 74
Subtotal (line 72 plus line 73 plus line 74)	_____ 75
Net income (loss) after adjustments (amount from Part 6 line 60 – if negative, enter "0")	_____ 76
Business-use-of-home expenses available to carry forward (line 75 minus line 76 – if negative, enter "0")	_____ 77
Allowable claim (enter the lesser amount of line 75 and 76 – Enter this amount in Part 6 at line 61).	_____ 78

Part 9 – Details of other partners

Name and address Corina Meijers	Share of net income or (loss) \$	Percentage of partnership 100
Name and address	Share of net income or (loss) \$	Percentage of partnership
Name and address	Share of net income or (loss) \$	Percentage of partnership
Name and address	Share of net income or (loss) \$	Percentage of partnership

Part 10 – Details of equity

Total business liabilities	9931 _____
Drawings in 2016	9932 _____
Capital contributions in 2016	9933 _____

For more information see Guide T4002, Chapter 3.

Part 11 – Calculation of capital cost allowance (CCA) claim

Page 54 of 79

Protected B when completed

1 Class number	2 Undepreciated capital cost (UCC) at the start of the year	3 Cost of additions in the year (see Part 12 and Part 13)	4 Proceeds of dispositions in the year (see Part 14 and Part 15)	5* UCC after additions and dispositions (col. 2 plus col. 3 minus col. 4)	6 Adjustment for current-year additions (col. 3 minus col. 4) divided by 2. If negative, enter "0."	7 Base amount for CCA (col. 5 minus col. 6)	8 CCA Rate %	9 CCA for the year (col. 7 x col. 8 or an adjusted amount)	10 UCC at the end of the year (col. 5 minus col. 9)

Total CCA claim for the year. Total of column 9. (Enter in Part 5 at line 52, the amount from line G **minus any personal part and any CCA for business-use-of-home expenses **)**

G

* If you have a negative amount in column 5, add it to income as a recapture in Part 3 at line 8230, "Other income." If no property is left in the class and there is a positive amount in the column, deduct the amount from income as a terminal loss on line 9270, "Other expenses," in Part 5. Recapture and terminal loss do not apply to a class 10.1 property.

** For information on CCA for "Calculation of business-use-of-home expenses," see "Special situations" in Guide T4002, Chapter 4. To help you calculate the capital cost allowance claim see the calculation charts in Parts 12 to Part 17.

Part 12 – Equipment additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)

Total equipment additions in the year. (Total of column 5) **9925**

Part 13 – Building additions in the year

1 Class number	2 Property details	3 Total cost	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)

Total of building additions in the year. (Total of column 5) **9927**

Part 14 – Equipment dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)

Total equipment dispositions in the year. (Total of column 5) **9926**

Part 15 – Building dispositions in the year

1 Class number	2 Property details	3 Proceeds of disposition (should not be more than the capital cost)	4 Personal part (if applicable)	5 Business part (column 3 minus column 4)

Total building dispositions in the year. (Total of column 5) **9928**

Part 16 – Land additions and dispositions in the year

Total cost of all land additions in the year	9923
Total proceeds from all land dispositions in the year	9924
Note: You cannot claim capital cost allowance on land.	

Part 17 – Motor vehicle expenses

Exhibit Page 55 of 79

Kilometres you drove in the fiscal period that was part of earning business income	_____	1
Total kilometres you drove in the fiscal period	_____	2
Fuel and oil	_____	3
Interest (see Part 18).	_____	4
Insurance.	_____	5
Licence and registration	_____	6
Maintenance and repairs	6611.00	7
Leasing (see Part 19)	_____	8
Other expenses (specify): _____	_____	9
_____	_____	10
Total motor vehicle expenses (Add lines 3 to 10)	6,611.00	11
Business use part: $\left(\frac{\text{Kilometres you drove in the fiscal period that was part of earning business income (amount from line 1)}}{\text{Total kilometres you drove in the fiscal period (amount from line 2)}} \right) \times \text{Total motor vehicle expenses amount from line 11} =$ _____ 12		
Business parking fees	_____	13
Supplementary business insurance	_____	14
Total allowable motor vehicle expenses (add lines 12, 13, and 14) – Enter this result in Part 5 at line 50	_____	15

Note: You can claim CCA on motor vehicles in Part 11.

Part 18 – Available interest expense for passenger vehicles

Total interest payable (accrual method) or paid (cash method) in the fiscal period	_____	16
$\$10^* \times \text{the number of days in the fiscal period for which interest was payable (accrual method) or paid (cash method)} =$	_____	17
Available interest expense (the amount at line 16 or 17, whichever is less) – Enter this amount in Part 17 at line 4.	_____	18

* For passenger vehicles bought after 2000.

Part 19 – Eligible leasing costs for passenger vehicles

Total lease charges incurred in your 2016 fiscal period for the vehicle	_____	1
Total lease payments deducted before your 2016 fiscal period for the vehicle	_____	2
Total number of days the vehicle was leased in your 2016 and previous fiscal periods	_____	3
Manufacturer's list price	_____	4
Use a GST rate of 5% or the HST rate applicable to your province.		
Amount from line 4 or (\$35,294 plus GST and PST, or HST on \$35,294) whichever is more ► _____ × 85% =	_____	5
$\frac{(\$800 + \text{GST and PST, or HST on } \$800) \times \text{amount from line 3}}{30} - \text{amount from line 2} =$	_____	6
$\frac{(\$30,000 + \text{GST and PST, or HST on } \$30,000) \times \text{amount from line 1}}{\text{Amount from line 5}} =$	_____	7
Eligible leasing cost (the amount from line 6 or line 7, whichever is less) – Enter this amount in Part 17 at line 8.	_____	8

See the privacy notice on your return.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

<hr/>	X
IN RE:	) BANKRUPTCY NO. 17-20543-JAD
)
David H. Zimmer	) Chapter 7
Debtor.)
<hr/>	X

**DECLARATION OF
CREDITOR DANIEL PETER MORRIS
IN SUPPORT OF MOTION AT CASE 17-20543-JAD DOC 241
TO EXPUNGE AND DISALLOW CLAIM 13 OF
DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE**

EXHIBIT 4

Form **1116**Department of the Treasury
Internal Revenue Service (99)**Foreign Tax Credit**

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

▶ Information about Form 1116 and its separate instructions is at www.irs.gov/form1116.

OMB No. 1545-0121

2016
Attachment
Sequence No. **19**Name David H. Zimmer Identifying number as shown on page 1 of your tax returnUse a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- ☐ a Passive category income ☐ c Section 901(j) income ☐ e Lump-sum distributions
☐ b General category income ☒ d Certain income re-sourced by treaty

f Resident of (name of country) ▶

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

		Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
		A	B	C	
9	Enter the name of the foreign country or U.S. possession ▶	<u>Canada</u>			
1a	Gross income from sources within country shown above and of the type checked above (see instructions):				
		132,069			1a 132,069
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) <input type="checkbox"/>				
Deductions and losses (Caution: See instructions.):					
2	Expenses definitely related to the income on line 1a (attach statement)				
3	Pro rata share of other deductions not definitely related:				
a	Certain itemized deductions or standard deduction (see instructions)				
b	Other deductions (attach statement)				
c	Add lines 3a and 3b				
d	Gross foreign source income (see instructions)				
e	Gross income from all sources (see instructions)				
f	Divide line 3d by line 3e (see instructions)				
g	Multiply line 3c by line 3f				
4	Pro rata share of interest expense (see instructions):				
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b	Other interest expense				
5	Losses from foreign sources				
6	Add lines 2, 3g, 4a, 4b, and 5				6
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				7 132,069

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (h) <input type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:		(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))	
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties		(m) Interest	(o) Dividends			(p) Rents and royalties	(q) Interest
A					35,739					26,446.86
B										
C										
8	Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶									8 26,446.86

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11440U

Form **1116** (2016)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I . . .	9	26,446.86	
10	Carryback or carryover (attach detailed computation) . . .	10		
11	Add lines 9 and 10 . . .	11	26,446.86	
12	Reduction in foreign taxes (see instructions) . . .	12	()	
13	Taxes reclassified under high tax kickout (see instructions) . .	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit . . .	14		26,446.86
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions) . . .	15	132,069	
16	Adjustments to line 15 (see instructions) . . .	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) . . .	17	132,069	
18	Individuals: Enter the amount from Form 1040, line 41; or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption . . .	18	83,123	
	Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1" . . .	19		1
20	Individuals: Enter the amounts from Form 1040, lines 44 and 46. If you are a nonresident alien, enter the amounts from Form 1040NR, lines 42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 36, 37, and 39 . . .	20		15,540
	Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions.			
21	Multiply line 20 by line 19 (maximum amount of credit) . . .	21		15,540
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions) . . .	22		15,450

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on passive category income . . .	23		
24	Credit for taxes on general category income . . .	24		
25	Credit for taxes on certain income re-sourced by treaty . . .	25		
26	Credit for taxes on lump-sum distributions . . .	26		
27	Add lines 23 through 26 . . .	27		
28	Enter the smaller of line 20 or line 27 . . .	28		15,450
29	Reduction of credit for international boycott operations. See instructions for line 12 . . .	29		
30	Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 41a . . .	30		15,450

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

IN RE:)	Case No. 17-20543 JAD
David H. Zimmer,)	
Debtor.	)	Chapter 7
Daniel Peter Morris, and)	
Lucille Aiosa Morris,)	
Creditors)	
Movants,)	
vs.	)	Related Document No.:
David H. Zimmer, Debtor,	)	Adversary Case No.
Department of Treasury)	
Internal Revenue Service, Creditor	)	Document No. 381
and)	
Rosemary C. Crawford, Chapter 7 Trustee	)	Hearing Date: 09/09/2020
Respondents.	)	Hearing Time: 10 AM

**CREDITORS
DANIEL PETER MORRIS AND LUCILLE AIOSA MORRIS
SECOND AMENDED PRETRIAL MEMORANDUM
IN SUPPORT OF
EVIDENTIARY HEARING
ON MORRISES' MOTION AT CASE 17-20543-JAD DOC 241
TO EXPUNGE AND DISALLOW CLAIM 13 OF
DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE
UNDER 11 U.S.C. § 502**

.
EXHIBIT B

<https://www.nerdwallet.com/blog/taxes/americans-missing-out-on-free-tax-software-dont-know-basic-irs-facts/>

Survey: Americans Missing Out on Free Tax Software, Don't Know Basic IRS Facts



KEVIN VOIGT
Feb. 15, 2017

[Income Taxes](#), [Personal Taxes](#), [Taxes](#)



At NerdWallet, we strive to help you make financial decisions with confidence. To do this, many or all of the products featured here are from our partners. However, this doesn't influence our evaluations. Our opinions are our own.

More than 1 in 3 U.S. taxpayers whose household income is less than \$50,000 a year hired a tax professional or a national tax preparation company last year even though they may have qualified for free tax software filing, a new NerdWallet survey shows.

Perhaps they paid for help because Americans lack a basic understanding of federal tax rules: The survey also finds most taxpayers get failing marks for their tax knowledge. Out of eight questions about IRS rules for common deductions, retirement and education savings plans, taxpayers as a group correctly answered 25% of the questions.

Nearly half of taxpayers (46%) don't know what tax bracket they're in — or even what a "tax bracket" is, according to the online survey commissioned by NerdWallet and conducted by Harris Poll among more than 1,800 U.S. adults who filed income taxes last year and who plan to file taxes this year.

Americans fall into one of seven federal income tax brackets — ranging from 10% to 39.6% — that help determine how much they pay in taxes.

"Knowing your bracket can help you determine the value of any deductions you take and whether a tax-advantaged investment is worthwhile," says Liz Weston, NerdWallet columnist and certified financial planner. "When you pay a dollar in mortgage interest, for example, your bracket determines whether you can save 10 cents or 39.6 cents."

Key survey findings

Taxpayers are paying for help despite widely available free tax software. More than 1 in 3 taxpayers (38%) who make less than \$50,000 annually hired a tax professional such as an accountant (26%) or a national tax preparation company (12%) like H&R Block or Liberty Tax Service to do their taxes last year; not only can these options be expensive, but Americans who made less than \$64,000 in 2016 may qualify for free tax software to file their federal income and often state taxes.

Taxpayers are failing at basic tax knowledge. Nearly half of taxpayers either don't know which federal income tax bracket they're in (39%) or even what a "tax bracket" is (7%). More than half (58%) of taxpayers incorrectly believe that getting a tax extension means they can delay the due date of their income tax payment. Nearly 3 in 5 taxpayers (57%) don't know what a W-4 is or that April 18, 2017, is the deadline for making a tax-deductible contribution to a traditional individual retirement account for the 2016 tax year (59%).

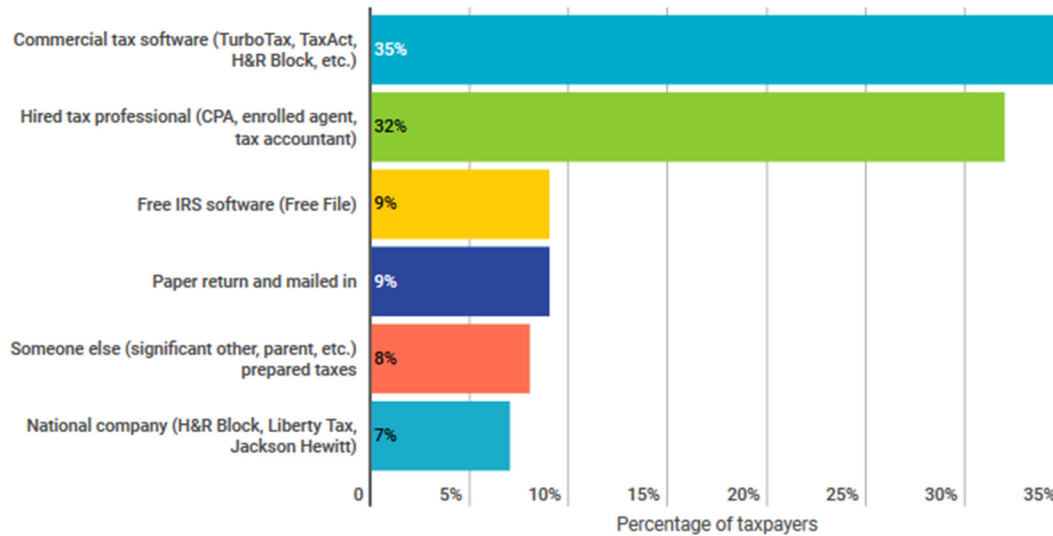
Taxpayers look for ease and familiarity with tax software. Nearly half (44%) of taxpayers who filed federal income taxes last year used tax software to prepare their taxes. Four in 10 taxpayers (40%) who use tax software have used the same provider for more than five years. Over half (57%) of taxpayers who used tax software to prepare their taxes last year say they first picked their provider based on ease of use, while price of the software was the second most popular reason (40%).

Paying, or not, for tax preparation

According to the survey, electronic filing is the most popular way for taxpayers to prepare their federal income taxes: Last year, 35% of taxpayers used commercial tax software such as TurboTax or TaxAct, while 9% used free tax software tools like Free File. The next most popular method was hiring a tax professional, such as a tax accountant (32%). Filing by paper and mailing (9%), getting someone else such as a friend or family member to prepare taxes (8%) and hiring a national tax preparation company (7%) were the least popular methods used to prepare income taxes last year.

How did you prepare your taxes last year?

Americans have plenty of choices when it comes to filing their federal income taxes. Here's how taxpayers prepared their taxes in 2016.



This question, which was edited for clarity, is part of a survey that was conducted online in the U.S. by Harris Poll on behalf of NerdWallet on Jan. 18-20, 2017, among 2,223 adults ages 18 and older. Of the total surveyed, 1,814 filed taxes in 2016 and plan to file taxes in 2017.

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Perhaps most surprising in the survey results is the number of taxpayers who make under \$50,000 and used the two most expensive services to file their taxes last year — 26% hired a tax professional, such as an accountant, which costs an average of \$273 for each return. Another 12% hired a national tax preparation company. According to NerdWallet's analysis of the companies' 2016 annual reports, the average cost for a tax return prepared by H&R Block was \$154, while the average cost for a tax return prepared at Liberty Tax Service was \$228.

Only 12% who made under \$50,000 filed their federal income taxes with IRS software that is free to taxpayers who make \$64,000 or less; while 33% used commercial software, which as of Feb. 1 cost on average \$69 (prices often fluctuate during tax season). But many commercial software providers, such as TaxAct, FreeTaxUSA and H&R Block's online tax service, allow customers to file simple federal returns (Form 1040EZ and Form 1040A) for free.

» **MORE:** Using the right [tax software](#)? Pick the best for you

The IRS estimated in 2016 that more than 70% of Americans — or about 100 million people — qualify to file their taxes for free.

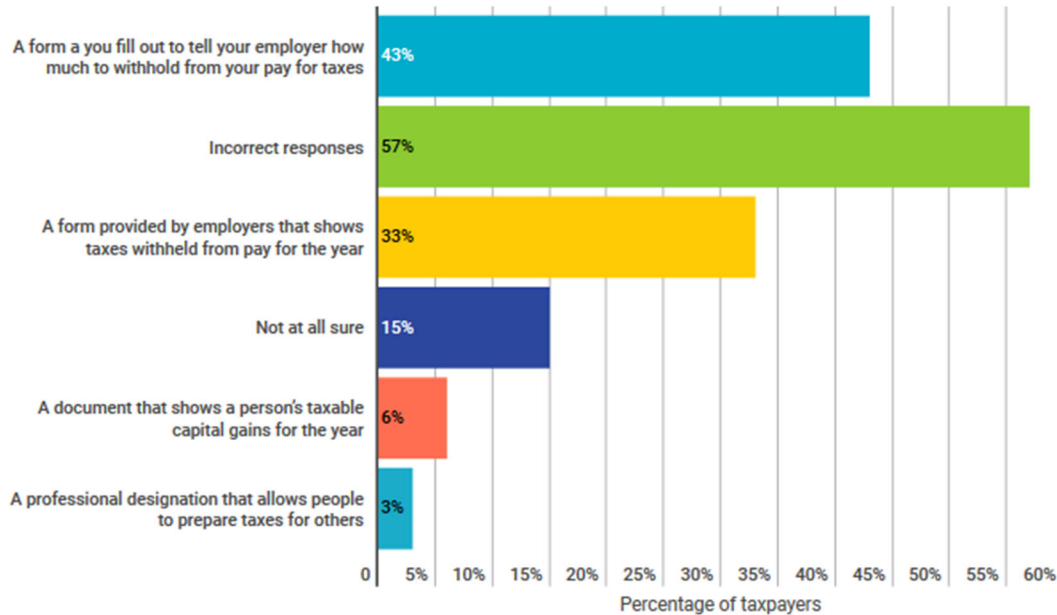
"It's never been cheaper or easier to file taxes electronically," Weston says. "But people are still worried about doing it wrong or missing out on tax savings, so they're paying for that reassurance."

Failing scores in IRS knowledge

Lack of knowledge may help explain why so many people pay to have their taxes prepared and filed: Taxpayers in the survey together correctly answered only two of eight questions on basic tax knowledge. For example, only 43% correctly described that a W-4 is used by taxpayers to tell their employer how much to withhold from their pay for taxes. Too many withholdings may result in a bigger tax refund, but this means you've provided an interest-free loan to the federal government from your paycheck.

Which of the following best describes a W-4?

The correct answer is at top.



This question, which was edited for clarity, is part of a survey that was conducted online in the U.S. by Harris Poll on behalf of NerdWallet on Jan. 18-20, 2017, among 2,223 adults ages 18 and older. Of the total surveyed, 1,814 filed taxes in 2016 and plan to file taxes in 2017.

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More worrisome, most taxpayers (58%) in the survey think that if they file for a tax extension, they can delay tax payments. Taxes owed after the April deadline are subject to interest and a late-payment penalty — even if you get an extension. Taxpayers must estimate how much is owed and send all or some of that amount by the April deadline.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

IN RE:)	Case No. 17-20543 JAD
David H. Zimmer,)	
Debtor.	)	Chapter 7
Daniel Peter Morris, and)	
Lucille Aiosa Morris,)	
Creditors)	
Movants,)	
vs.	)	Related Document No.:
David H. Zimmer, Debtor,	)	Adversary Case No.
Department of Treasury)	
Internal Revenue Service, Creditor	)	Document No. 381
and)	
Rosemary C. Crawford, Chapter 7 Trustee	)	Hearing Date: 09/09/2020
Respondents.	)	Hearing Time: 10 AM

**CREDITORS
DANIEL PETER MORRIS AND LUCILLE AIOSA MORRIS
SECOND AMENDED PRETRIAL MEMORANDUM
IN SUPPORT OF
EVIDENTIARY HEARING
ON MORRISES' MOTION AT CASE 17-20543-JAD DOC 241
TO EXPUNGE AND DISALLOW CLAIM 13 OF
DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE
UNDER 11 U.S.C. § 502**

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EXHIBIT GG

Projections of Federal Tax Return Filings: Calendar Years 2009–2016

by Brett Collins

Projections of tax return filings prepared by the Internal Revenue Service (IRS) research staff show that a grand total of 238 million tax returns are expected to be filed with the IRS during Calendar Year (CY) 2010. This number represents a decrease of 1 percent from the estimated CY 2009 filings of 240.4 million returns. The primary cause of the continuing decrease in total returns from 2009 to 2010 is the residual effect of the Economic Stimulus Act of 2008. In February 2008, the stimulus program was signed into law, and, as a result, the national level of Forms 1040, 1040A, and 1040EZ returns increased by an estimated 14.4 million returns above baseline projections in CY 2008. Adjusting for some spillover effects of the Economic Stimulus Act, the projected total volume decreases back to its historical trend at the national level in 2009 and 2010.

This decrease in return counts also reflects the expected recessionary period in the U.S. economy and its implications for tax return volumes. Historically, recessionary periods are correlated with increases in unemployment and corresponding decreases in taxable income. This reduction in income can be expected to reduce overall individual tax return filings, as the projections indicate.

After CY 2010, grand total return filings are projected to grow at a more common average annual rate of 1.1 percent and are expected to reach 253.6 million returns by 2016. The average rate of growth is derived mainly by projected trends for the major return categories that comprise grand total filings, including individual income tax returns and business tax returns like employment tax returns, corporation tax returns, partnership returns, and estate tax returns.

In addition, projections for total electronic returns continue to show a steady increase over the forecast horizon. This growth of electronic filing furthers IRS's strategic goal to improve taxpayer service. For example, according to the most recent forecast, total individual electronic returns are esti-

mated to be 66 percent of all individual income tax returns filed in 2009 and are projected to constitute 79 percent of all returns in 2016.

Trend in Grand Total Returns

Table 1 shows the most current forecasts for major form types for Calendar Years 2009 to 2016. In preparing these forecasts, partial-year data through late summer 2009 were used to derive estimates for the year. Various elements that may affect IRS workload are carefully considered during the estimation process. These include economic and demographic trends, recent filing patterns, enacted legislation, and administrative changes. The total number of returns filed consists of two filing mediums—paper and electronic. The “grand total” category includes a wide variety of tax forms like individual, fiduciary, corporation, employment, partnership, exempt organization, Government entity, political organization, estate, gift, excise, estimated tax vouchers, and other forms as described in Table 1.

“Total primary returns” include the three major tax return categories that represent the bulk of forms processed by IRS submissions processing operations. Individual income tax returns generate 59 percent of the grand total. Employment tax returns generate 12.7 percent, and individual estimated tax payment vouchers generate 12.1 percent. In 2008, these three categories constituted approximately 84.9 percent of total return filings.

Figure A presents a list of the growth rates of selected tax return form types from 2009 to 2010 and the average annual change over the period from 2010 to 2016. In CY 2010, approximately 238 million returns are projected to be filed. This is a 1-percent decrease over the estimated 2009 filings of 240.4 million. The decrease in the grand total is reflected in the 5.2-percent decrease in paper filings, from 131.6 million returns in 2009 to 124.7 million returns in 2010.

Figure A also shows an average annual growth rate over the period 2010–2016. The grand total's average annual growth rate is expected to be 1.1 percent, reaching 253.6 million returns in 2016. Over this forecast horizon, this growth rate in grand

Brett Collins is an economist with Forecasting and Data Analysis, Office of Research. This article was prepared under the direction of Michael Sebastiani, Chief.

¹ Most of the values in Table 1 are reported in Calendar Year Return Projections for the United States and IRS Campuses: 2008–2016, IRS Document 6186, October 2009, National Headquarters Office of Research, Analysis, and Statistics, Internal Revenue Service, U.S. Department of the Treasury.

² Throughout the year, the Forecasting and Data Analysis group (FDA) under IRS National Headquarters Office of Research publishes forecasts of a large number of tax return filings and other IRS workload categories. These projections provide a foundation for IRS workload estimates/resource requirements contained in budget submissions and also help with other major IRS planning and analysis efforts.

Projections of Federal Tax Return Filings: Calendar Years 2009–2016

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Figure A

Projected Increase (Decrease) in Selected Tax Return Filings: Calendar Years 2009-2016

Type of return	Estimated 2009	Projected 2010	Percentage increase over 2009	Projected 2016	Average annual percentage increase 2010-2016
	(1)	(2)	(3)	(4)	(5)
Grand total	240,415,900	238,017,200	-1.0	253,644,400	1.1
Paper grand total	131,558,000	124,657,000	-5.2	114,725,400	-1.4
Electronic grand total	108,857,900	113,360,200	4.1	138,919,000	3.4
Individual, total	141,841,400	139,485,000	-1.7	149,562,200	1.2
Forms 1040, 1040A, and 1040EZ	140,881,400	138,492,900	-1.7	148,377,700	1.2
Total individual paper returns	46,642,300	41,042,700	-12.0	30,899,500	-4.6
Form 1040	31,447,800	27,010,400	-14.1	20,303,600	-4.6
Form 1040A	8,052,300	7,787,400	-3.3	6,304,400	-3.5
Form 1040EZ	7,142,200	6,244,900	-12.6	4,291,400	-6.1
Total individual electronic returns	94,239,100	97,450,200	3.4	117,478,200	3.2
Online filing	31,900,300	33,285,500	4.3	38,314,500	2.4
Practitioner electronic filing	62,338,800	64,164,700	2.9	79,163,700	3.6
Form 1040NR/NR-EZ/C/EZ-T	700,500	726,600	3.7	882,800	3.3
Forms 1040PR and 1040SS	259,500	265,500	2.3	301,700	2.2
Individual estimated tax, Form 1040-ES, total	29,136,500	28,603,200	-1.8	27,676,400	-0.5
Form 1040-ES, paper	29,039,000	28,504,900	-1.8	27,538,600	-0.6
Form 1040-ES, electronic (credit card)	97,500	98,300	0.8	137,800	5.8
Partnership, Forms 1065/1065B, total	3,433,800	3,776,900	10.0	4,740,200	3.9
Paper partnership returns	2,481,700	2,636,000	6.2	3,073,400	2.6
Electronic partnership returns	952,100	1,140,900	19.8	1,666,800	6.5
Corporation, total	6,990,700	7,004,800	0.2	8,050,900	2.3
Paper corporation returns, total	5,281,100	4,927,700	-6.7	4,819,000	-0.4
Electronic corporation returns, total	1,709,600	2,077,100	21.5	3,231,900	7.6
Form 1120 and 1120-A total	2,172,900	2,145,700	-1.3	2,100,800	-0.4
Form 1120/1120-A electronic	447,300	561,500	25.5	810,100	6.3
Form 1120F, total	32,600	32,300	-0.9	35,500	1.6
Form 1120F electronic	900	2,300	155.6	10,400	28.6
Form 1120FSC, total	400	300	-25.0	100	-16.7
Form 1120H, total	231,400	226,700	-2.0	258,700	2.2
Form 1120RIC, total	12,800	12,700	-0.8	13,600	1.1
Form 1120S, total	4,517,500	4,561,100	1.0	5,601,100	3.5
Form 1120S, electronic	1,261,500	1,513,300	20.0	2,411,400	8.1
Forms 1120L/ND/PC/REIT/SF, total	14,500	14,400	-0.7	15,900	1.7
Form 1120C, total	8,700	11,600	33.3	25,100	13.7
Employment, total	30,622,100	30,797,600	0.6	31,697,500	0.5
Paper employment returns	23,637,400	23,689,600	0.2	23,993,600	0.2
Electronic employment returns	6,984,800	7,108,000	1.8	7,703,900	1.4
Forms 940, 940EZ, and 940PR, total	6,073,600	6,101,900	0.5	6,421,100	0.9
Forms 940, 940EZ, and 940PR, paper	4,800,200	4,776,800	-0.5	4,807,600	0.1
Form 940, e-file/online/XML	1,273,400	1,325,100	4.1	1,613,500	3.3
Forms 941, 941PR/SS/E, total	23,813,700	23,873,200	0.2	24,365,100	0.3
Forms 941, 941PR/SS/E, paper	18,117,800	18,110,100	0.0	18,301,800	0.2
Form 941, e-file/online/XML	5,695,900	5,763,100	1.2	6,063,300	0.8
Forms 943, 943PR and 943SS	231,500	228,600	-1.3	214,400	-1.1
Form 944, total	388,800	486,700	25.2	606,100	3.7
Form 944 paper	373,400	466,800	25.0	579,000	3.7
Form 944 e-file	15,500	19,800	27.7	27,100	5.4
Form 945	112,600	105,500	-6.3	88,800	-2.8
Form CT-1	1,900	1,800	-5.3	1,900	0.9
Exempt organization, total	1,210,600	1,254,200	3.6	1,303,600	0.6
Paper exempt organization, total	842,300	833,500	-1.0	754,200	-1.7
Electronic exempt organization, total	368,300	420,700	14.2	549,400	4.5
Form 990, total	389,400	398,800	2.4	455,200	2.2

Footnotes at end of figure.

Projections of Federal Tax Return Filings: Calendar Years 2009–2016

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Figure A—Continued

Projected Increase (Decrease) in Selected Tax Return Filings: Calendar Years 2009–2016—Continued

Type of return	Estimated 2009	Projected 2010	Percentage increase over 2009	Projected 2016	Average annual percentage increase 2010–2016
	(1)	(2)	(3)	(4)	(5)
Exempt organization total—continued					
Form 990, electronic	59,700	85,900	43.9	173,200	12.4
Form 990EZ, total	217,600	234,600	7.8	169,400	-5.3
Form 990EZ, electronic	24,800	34,100	37.5	37,600	1.6
Form 990-N	274,500	285,500	4.0	307,500	1.2
Form 990PF	98,300	101,300	3.1	119,100	2.7
Form 990PF, electronic	9,300	15,200	63.4	31,100	12.7
Form 990T	96,200	99,200	3.1	117,000	2.8
Form 4720	2,600	2,700	3.8	3,000	1.8
Form 5227	132,000	132,100	0.1	132,400	0.0
Supplemental documents, total	21,449,700	21,373,100	-0.4	24,739,000	2.5
Form 1040X, total	5,082,900	4,957,100	-2.5	5,788,800	2.6
Form 4868, total	9,671,600	9,677,100	0.1	11,635,000	3.1
Form 4868, paper	7,614,700	7,347,800	-3.5	7,204,000	-0.3
Form 4868, electronic	2,056,900	2,329,300	13.2	4,431,000	11.3
Credit card	69,600	73,900	6.2	100,300	5.2
E-file	1,987,300	2,255,400	13.5	4,330,700	11.5
Form 1120X	3,700	4,100	10.8	6,100	6.8
Form 5558	455,900	461,100	1.1	490,400	1.0
Form 7004, total	5,665,900	5,677,500	0.2	6,201,600	1.5
Form 7004, electronic	1,567,800	1,807,800	15.3	2,362,200	4.6
Form 8868, total	569,700	596,200	4.7	617,100	0.6
Form 8868, electronic	75,900	98,900	30.3	222,900	14.5

NOTES: For form and category definitions, see the text discussion and the footnotes to Table 1, at the end of this article. Detail may not add to total due to rounding.

total return filings represents a general shift among taxpayers from paper filing to electronic filing. According to current trends, paper filings are expected to continue declining by an average annual rate of 1.4 percent to a total of 114.7 million paper returns by 2016. Meanwhile, electronic filings (“e-filed” returns) are expected to increase at an average rate of 3.4 percent, reaching 138.9 million returns in 2016.

Impact of Stimulus Measures on the Grand Total

Economic Stimulus Act of 2008

In an effort to stimulate the U.S. economy, the Economic Stimulus Act of 2008 was signed into law in February 2008. The law provides tax rebates to qualifying low- and middle-income taxpayers. An estimated 130 million households are expected to have received the economic stimulus payment during Processing Year 2008. Eligible taxpayers triggered

rebates by filing a Tax Year (TY) 2007 individual income tax return. Eligibility requirements mainly consist of having a valid Social Security number and either an income tax liability or qualifying income of at least \$3,000. Qualifying income includes earned income and certain benefits from Social Security, Veterans Affairs, and/or Railroad Retirement. Eligible individuals can claim the economic stimulus payment by filing a federal income tax return for TY 2007. As a result, the level of Forms 1040, 1040A, and 1040EZ, including electronically filed returns, is estimated to have increased by around 14.4 million returns above its baseline to 154.7 million returns in 2008. The CY 2009 estimate of 141.8 million presented in the tables contains adjustments for residual spillover effects of the stimulus program as those individuals not eligible or who have not participated still have an opportunity to claim the tax credit in 2009, as well as some longer-term spillover effects on EITC participants and corresponding requisite filing among otherwise nonfiling taxpayers.

Projections of Federal Tax Return Filings: Calendar Years 2009–2016

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American Recovery and Reinvestment Act of 2009

On February 17, 2009, the American Recovery and Reinvestment Act (ARRA) of 2009 was signed into law. The \$787-billion plan was more than five times the cost of the prior year's Economic Stimulus Act of 2008 and included various tax relief measures, as well as new Federal spending. The forecast for CY 2009 includes an adjustment to reflect the estimated net impact of the downturn and the Federal response, resulting in a slight marginal projected decrease in the number of Forms 1040, 1040A, and 1040-EZ filed in the near term.

First-Time Homebuyer Credit

The American Recovery and Reinvestment Act (ARRA) of 2009 includes expanded benefits for first-time homebuyers. The Housing and Economic Recovery Act of 2008 established a tax credit worth up to \$7,500 to be repaid in the future. Under the ARRA, the credit amount, for homes purchased in 2009 before December 1, is \$8,000, and the credit does not have to be paid back as long as the home remains the taxpayer's primary residence for at least 3 years. Furthermore, first-time homebuyers can claim the credit on either a 2008 tax return or a 2009 tax return. If the home is purchased between April 16, 2009, and November 30, 2009, the taxpayer can still claim the credit on a 2008 tax return by requesting an extension of time to file (Form 4868) before the April 15 deadline or by filing an amended return (Form 1040-X). The projections in Table 1 include adjustments to account for the anticipated additional volumes expected in 2009, as well as some spillover volumes in 2010.

Changes to Forms 990, 990-N, and 5500SF and Their Impact on Grand Total

Form 990 and New Form 990-N

IRS has revised the requirement to file the Form 990 series starting from TY 2008 over a 3-year period. Filers will be allowed to file Form 990-EZ instead of Form 990. For Tax Year 2008 (returns filed in 2009), organizations with gross receipts less than \$1.0 million and total assets less than \$2.5 million may file Form 990-EZ. For Tax Year 2009 (returns filed in 2010), organizations with gross receipts less than

\$500,000 and total assets less than \$1.25 million may file Form 990-EZ. Form 990-EZ filing thresholds will be adjusted permanently to gross receipts less than \$200,000 and total assets less than \$500,000 beginning with Tax Year 2010.

Table 1 shows a total of 423,358 Form 990 returns (*Return of Organization Exempt From Income Tax*) filed in 2008. In 2009, this total is expected to decline to 389,400 returns, a reduction of approximately 34,000 returns. However, Form 990-EZ filers (*Short Form Return of Organization Exempt From Income Tax*) are expected to file 217,600 returns in 2009, up by over 46,000 from 171,342 Form 990EZs filed in 2008.

Beginning in CY 2008, the Pension Protection Act of 2006 requires that small organizations with gross receipts of less than \$25,000 file the new Form 990-N, also known as the "e-Postcard," on an annual basis. If any organization meeting these requirements fails to file Form 990-N for 3 consecutive years, its tax-exempt status will be revoked. Form 990-N can only be filed electronically.

New Form 5500-SF

The Form 5500 series comprises multiagency information returns filed to satisfy reporting requirements to IRS, the Department of Labor (DOL), and the Pension Benefit Guaranty Corporation. The Form 5500 series has been processed by the Department of Labor since CY 2000. However, DOL is creating a system to support the electronic filing mandate for Form 5500 returns satisfying reporting requirements under Title I of ERISA. Since some of the needed IRS data fall outside the scope of Title I, IRS will regain responsibility for processing portions of the Form 5500 data beginning January 1, 2010.

As part of revisions to the Form 5500 series, Form 5500-SF, *Short Form Annual Return/Report of Employee Benefit Plan*, was introduced to certain small pension and welfare benefit plans. Form 5500-SF is generally available to plans that 1) have fewer than 100 participants, 2) are eligible for the small plan audit waiver, 3) hold no employer securities, 4) have 100 percent of assets in investments that have a readily determinable fair market value, and 5) are not multiemployer plans. Most Form 5500-SF filers will not be required to file any schedules. Form 5500-SF must be filed electronically from Plan Year 2009.

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Trend in Individual Tax Returns

“Individual, Total” returns include paper and electronic portions of the major individual tax returns. These are Forms 1040 and 1040-A, *U.S. Individual Income Tax Return*; 1040EZ, *Income Tax Return for Single and Joint Filers with No Dependents*; Form 1040NR, *U.S. Non-Resident Alien Income Tax Return*; Form 1040-PR, *Planilla para la Declaracion de la Contribucion Federal Sobre El Trabajo Por Cuenta Propia—Puerto Rico*; and Form 1040-SS, *U.S. Self-Employment Tax Return*. This category excludes Form 1040X, *Amended U.S. Individual Income Tax Return*, which is included under the “supplemental documents” heading.

The “individual, total” category constitutes the majority volume of tax return filings and is expected to fall to 141.8 million returns in 2009, from 154.7 million in 2008, as the impact of the Economic Stimulus Act of 2008 rapidly fades. Some residual spillover effect of the stimulus program is expected in 2009, resulting in a projected 2009 volume that remains slightly above the historical baseline.

After 2009, the “individual, total” series is expected to grow at an average annual rate of 1.2 percent through 2016. This projected growth is tied mainly to the expected increase in U.S. employment over the same period. At this rate, the projected number of total individual returns filed will be 149.6 million by 2016.

Trend in Individual Estimated Tax Returns

Form 1040-ES, *U.S. Estimated Tax for Individuals*, is used by individual taxpayers who need to make advance tax payments. Such filers are typically those who expect their tax withholdings to be less than 90 percent of their Federal tax liabilities for the year due to additional income, such as earnings from self-employment, interest, dividends, rents, and alimony. Individual taxpayers who make estimated tax payments often file more than one voucher (Form 1040-ES) during the course of the year, usually one per quarter.

Form 1040-ES represents the third largest share of the 2009 grand total. Form 1040-ES filings are expected to continue declining from 2009-2016, following a large (5.4 percent) drop in 2008. In 2009, approximately 29.1 million individual estimated tax vouchers are expected to be filed, a decrease of 0.3 percent from the 29.2 million vouchers filed in 2008. A total of 27.7 million returns are projected to be

filed in 2016, implying an average annual growth rate of -0.5 percent from 2009 to 2016.

Trend in Business and other Tax Returns

Employment Tax Returns

Paper and electronic versions of several business-related tax forms fall under the heading of “Employment, Total” returns. These forms include: the Form 940 series, *Employer’s Annual Federal Unemployment (FUTA) Tax Return*; the Form 941 series, *Employer’s Quarterly Federal Tax Return*; the Form 943 series, *Employer’s Annual Federal Tax Return for Agricultural Employees*; Form 944, *Employer’s Annual Federal Tax Return* (an annualized version of Form 941); Form 945, *Annual Return of Withheld Federal Income Tax*; and Form CT-1, *Employer’s Annual Railroad Tax Return*.

In 2009, employment tax returns constitute the second largest share of the grand total. After a 0.5 percent drop in 2008, when the interplay between the introduction of the annual Form 944 and the scaling back of the quarterly Form 941 lowered overall filings, the projected annual rate of growth for employment forms from 2010-2016 is a more typical 0.5 percent. The projected filings of Forms 940 and 941 comprise the bulk of employment tax return volume. Their projected growth over the 2009-2016 forecast period is tied mainly to expected trends in U.S. employment and real gross domestic product.

Corporation Tax Returns

Corporation income tax returns include a number of form types. The vast majority of these returns are filed on Form 1120, *U.S. Corporation Income Tax Return*; Form 1120A, *U.S. Corporation Short-Form Income Tax Return*; or Form 1120S, *U.S. Income Tax Return for an S Corporation* (returns filed by qualifying corporations electing to be taxed through shareholders). The remainder of corporation income tax returns are filed by entities like homeowners’ associations (Form 1120H); foreign corporations (Form 1120F); and real estate investment trusts (Form 1120REIT), among others. Amended returns (Form 1120X) are not included under corporation income tax returns, but are instead listed under “supplemental documents.” In CY 2009, the projected number of corporation returns filed is 7 million. This is a 1.8-percent increase over CY 2008. It is expected

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that these returns will continue to grow over the forecast horizon, reaching 8.1 million returns by CY 2016, as shown in Table 1.

Partnership Returns

Form 1065, *U.S. Partnership Return of Income*, is filed by a partnership to report income, deductions, tax credits, or losses. The projected number of these returns to have filed in CY 2009 is 3.4 million. This number, an increase of 2.5 percent over CY 2008, is projected to continue to grow at an average rate of 3.9 percent per year, reaching 4.7 million by CY 2016. Form 1065B, *U.S. Large Partnership Return of Income*, is also included in partnership returns. This form was introduced in CY 1999, and a relatively small number of Form 1065B returns have been filed to date.

Estate Tax Returns

Estate tax and generation-skipping transfer (GST) taxes are scheduled to be repealed on January 1, 2010, under Title V of the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA). However, the estate tax repeal and all other provisions of EGTRRA are scheduled to sunset on December 31, 2010. If the sunset provision is not repealed in 2011, estate tax law would return to the law in place prior to the enactment of EGTRRA on June 7, 2001. Under the prior law, the estate tax exclusion amount would have risen to \$1 million. Estimates developed in the projections reflect the provisions of EGTRRA.

Trends in Electronic Filing (e-file)

Individual Returns

As Table 1 indicates, 89.8 million individual income tax returns were filed electronically in 2008, and 94.2 million electronic returns are estimated to have been filed in 2009, a 5-percent increase. The projection for 2010 is 97.5 million returns, which also represent a substantial 3.4-percent growth rate. From 2010 through 2016, the growth rate of individual e-filed returns is expected to stabilize at an average annual rate of 3.2 percent, resulting in a total of 117.5 million e-filed returns in 2016.

The projected e-file pattern for individual returns in 2008-2011 is a stronger growth in the initial forecast years followed by a somewhat dampened growth in the later years. This is the typical growth pattern

for technology adoption and diffusion. Projected growth in e-file is much steeper than the overall growth in total individual return filings, and, under current trends, roughly 78.5-percent of individual income tax returns are projected to be filed electronically by 2016.

As reported in Table 1, “Total Individual Electronic Returns” are made up of two e-file categories: i) online filing and ii) practitioner e-file. Online filing enables taxpayers to use a computer, tax preparation software, or the Internet to file their returns. Online filing includes the “Free File” option, which is accessible from the IRS Web site and involves a public-private partnership between IRS and the Free File Alliance, a consortium of tax preparation software companies. In the case of practitioner electronic filing, taxpayers use a paid preparer to prepare and file their tax returns electronically.

Within the e-file categories, about 26.9 million people utilized online filing in 2008. That number is estimated to grow to 31.9 million in 2009, an 18.6-percent increase. A key driver of this increase is the elimination of electronic filing fees by certain tax preparation software companies, two of which announced that their respective desktop tax preparation software products would include free Federal e-filing beginning in September 2008, eliminating additional fees for electronically filing initial Federal tax returns. In addition to increasing growth in online filed returns, this development is also expected to contribute to a stronger drop in the number of computer-generated paper returns in 2009. Meanwhile, practitioners are expected to have filed 62.3 million returns electronically in 2009, down 0.9 percent from 62.9 million returns filed in 2008.

Various initiatives further encourage the growth of individual electronic filing. One is the IRS “e-services” program. This program is open to professional tax preparers who e-filed five or more accepted individual or business returns during a filing season. The program provides a suite of Web-based products that allow tax professionals to conduct business with the IRS electronically. These products include disclosure authorization, electronic account resolution, and a transcript delivery system. Authorized agents who submit (any of six) information returns subject to backup withholding can also make use of TIN (Taxpayer Identification Number) matching with e-services.

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Business Returns

IRS also continues to enhance its business e-file programs under the Modernized e-File (MeF) platform. Most of the common business tax forms are now available for e-file either through MeF or other electronic filing systems. This includes fiduciary (Form 1041), partnership (Form 1065), corporation (Forms 1120, 1120S), employment (Forms 940, 941, and 944), and tax-exempt (Forms 990, 990-EZ, 990-PF, and 990-N) returns.

Department of the Treasury regulations issued in 2005 mandate electronic filing of Federal returns for some large corporations and tax-exempt organizations whose assets exceed certain dollar thresholds. However, these e-file mandates only apply to those corporations and tax-exempt entities that file at least 250 other returns with IRS during a calendar year, such as employment returns, excise tax returns, and information reporting documents, such as Forms W-2, 1099-DIV, and Schedules K-1. The e-file mandates require corporations with gross assets of at least \$50 million to e-file their Forms 1120 or 1120S returns beginning in Calendar Year 2006. Beginning in 2007, this e-file requirement expanded to corporations with at least \$10 million in gross assets.

Figure A shows that 447,300 Form 1120 and 1.3 million Form 1120S returns are estimated to have e-filed in 2009. Assuming growth patterns typical of innovative technology-based products, the forecast for 2010 is 561,500 for the former and 1.5 million for the latter. These represent increases of 25.5 percent for Form 1120 and 20 percent for Form 1120S. In subsequent years, e-filed Forms 1120/1120S are both expected to continue to grow rapidly, reaching 810,100 Form 1120 returns and over 2.4 million Form 1120S returns filed electronically in 2016.

Tax-exempt organizations with \$10 million or more in total assets were also required to file Form 990 electronically beginning in 2007. Private foundations and charitable trusts were also impacted by changes in 2007, when they were required to file Form 990-PF, *Return of Private Foundation*, electronically, regardless of asset size. With the scope of the 2007 mandate limited to only those organizations filing at least 250 other tax returns, however, only a relatively small number of tax-exempt filers have been affected (an estimated 10,000 were covered by the mandate in 2007). The new Form 990-N

also debuted in 2008, increasing the modest e-filing percentage for exempt organization category by a noticeable amount.

As indicated in Table 1, over 287,000 Forms 990, 990-EZ, 990-N, and 990-PF returns were filed electronically in 2008. With the help of the 2007 mandates and the new all-electronic Form 990-N, tax-exempt e-file returns are expected to have increased to over 368,000 in 2009, building on the dramatic increase in e-file rates for these forms seen in 2008. In the longer term, over 549,000 exempt organization tax returns are expected to be filed electronically by 2016.

In 2009, nearly 7 million employment returns are projected to be filed electronically. According to the most current forecasts, the number of e-filed returns is expected to demonstrate a steady growth pattern, and the total number of e-filed employment returns (i.e., Forms 940, 941, and 944) should approach 7.7 million by 2016, growing at an average annual rate of 1.4 percent over the next 6 years.

Data Sources

The reported actual volumes of returns filed in Calendar Year 2008 by form type and filing medium are based primarily on filings as recorded on the IRS master files. With a few exceptions, these volumes correspond with the fiscal-year volumes reported in the Internal Revenue Service *Data Book* (Publication 55B). However, master file counts were not available in a few instances. In these cases, tallies of actual filings were provided by program staff in the IRS operating divisions, typically from data capture systems located in the IRS processing campuses. For Calendar Year 2009, master file data through August were generally available. The partial-year data were extrapolated in order to generate estimates for Calendar Year 2009.

Projection Methodology

Each major form type is forecasted separately using either a time series or a linear regression model. Time series models use historical data for a form type to make predictions based on the patterns exhibited by the data. Some of the most common time series models used were several types of trended exponential smoothing and lower order Box-Jenkins ARIMA models. These models were applied for such re-

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turn series as corporation (Forms 1120, 1120A, and 1120S), partnership (Form 1065), and excise (Forms 720, 730, and 2290) tax returns.

In other instances, models based on linear regression analysis were used with independent (“predictor”) variables like gross domestic product and employment. For these models, forecasts of the independent variables were provided by Global Insight, Inc. For example, linear regression models incorporating economic and demographic variables were used to project the individual income tax return series and employment Forms 940 and 941.

Legislative and administrative changes approved for future implementation and not captured in the

statistical models are also factored into tax return forecasts as “off-model adjustments.” This was the case in developing projections for the new exempt organization Form 990-N. Analysis of the impact of similar events in the past and input from subject matter experts are used to develop these “off-model adjustments.” However, such adjustments are made only for enacted tax law changes and confirmed (or reasonably certain) administrative plans and exclude initiatives that are simply under consideration. This is particularly true of e-filed returns. As a result, the e-file forecasts presented in this article are not IRS goals, and should not be interpreted as precluding an alternative e-file future.

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Table 1. Total Number of Returns To Be Filed with the Internal Revenue Service: Calendar Years 2009–2016

Type of return	Actual 2008	Estimated [1] 2009	Projected						
			2010	2011	2012	2013	2014	2015	2016
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand total [2]	252,537,925	240,415,900	238,017,200	239,234,600	242,274,200	245,703,900	248,792,000	251,378,000	253,644,400
Paper grand total	150,306,315	131,558,000	124,657,000	121,057,000	118,851,400	117,533,500	116,517,300	115,484,800	114,725,400
Electronic grand total	102,231,610	108,857,900	113,360,200	118,177,600	123,422,800	128,170,400	132,274,800	135,893,200	138,919,000
Total primary returns [3]	231,728,688	218,966,200	216,644,000	217,363,400	219,705,700	222,475,500	225,018,700	227,113,000	228,905,500
Individual, total [4]	154,709,342	141,841,400	139,485,000	140,149,200	141,960,600	144,256,500	146,380,400	148,086,900	149,562,200
Forms 1040, 1040A, and 1040EZ [5]	153,832,040	140,881,400	138,492,900	139,125,100	140,904,400	143,168,200	145,260,100	146,934,600	148,377,700
Total individual paper returns	64,059,483	46,642,300	41,042,700	38,059,500	35,683,600	34,187,500	33,081,200	31,985,500	30,899,500
Form 1040	39,093,746	31,447,800	27,010,400	25,393,100	23,786,100	22,756,900	22,028,500	21,235,200	20,303,600
Form 1040A	15,939,026	8,052,300	7,787,400	7,137,800	6,856,500	6,691,700	6,550,200	6,383,000	6,304,400
Form 1040EZ	9,026,711	7,142,200	6,244,900	5,528,600	5,040,900	4,739,000	4,502,600	4,367,300	4,291,400
Total individual electronic returns	89,772,557	94,239,100	97,450,200	101,065,600	105,220,800	108,980,700	112,178,900	114,949,100	117,478,200
Online filing	26,894,530	31,900,300	33,285,500	34,724,200	35,824,000	36,788,400	37,493,500	37,931,800	38,314,500
Practitioner electronic filing	62,878,027	62,338,800	64,164,700	66,341,300	69,396,800	72,192,300	74,685,400	77,017,300	79,163,700
Form 1040NR/NR-EZ/C/EZ-T	642,569	700,500	726,600	752,600	778,600	804,700	830,700	856,700	882,800
Forms 1040PR and 1040SS	234,733	259,500	265,500	271,500	277,600	283,600	289,600	295,600	301,700
Individual estimated tax, Form 1040-ES, total	29,218,011	29,136,500	28,603,200	28,193,300	28,126,800	28,047,000	27,941,200	27,819,100	27,676,400
Form 1040-ES, paper	29,121,190	29,039,000	28,504,900	28,091,100	28,017,200	27,930,100	27,817,100	27,688,100	27,538,600
Form 1040-ES, electronic (credit card)	96,821	97,500	98,300	102,300	109,600	116,900	124,000	131,000	137,800
Fiduciary (Form 1041), total	3,110,569	3,124,200	3,134,300	3,144,300	3,154,400	3,164,400	3,174,500	3,184,500	3,194,500
Paper fiduciary returns	2,354,985	2,353,700	2,351,000	2,348,300	2,345,700	2,343,000	2,340,300	2,337,600	2,334,900
Electronic fiduciary returns	755,584	770,500	783,300	796,000	808,700	821,400	834,200	846,900	859,600
Fiduciary estimated tax, Form 1041-ES	928,532	712,200	712,200	712,200	712,200	712,200	712,200	712,200	712,200
Partnership, Forms 1065/1065B, total	3,348,845	3,433,800	3,776,900	3,977,600	4,138,400	4,299,100	4,459,600	4,620,000	4,740,200
Paper partnership returns	2,653,445	2,481,700	2,636,000	2,685,900	2,740,400	2,816,100	2,904,400	3,000,000	3,073,400
Electronic partnership returns	695,400	952,100	1,140,900	1,291,700	1,398,000	1,483,000	1,555,200	1,620,000	1,666,800
Corporation, total	6,865,246	6,990,700	7,004,800	7,145,200	7,333,200	7,532,500	7,718,100	7,889,900	8,050,900
Paper corporation returns	5,595,892	5,281,100	4,927,700	4,734,900	4,653,700	4,649,900	4,688,500	4,750,600	4,819,000
Electronic corporation returns	1,269,354	1,709,600	2,077,100	2,410,300	2,679,600	2,882,600	3,029,600	3,139,300	3,231,900
Form 1120 and 1120-A total [6]	2,185,188	2,172,900	2,145,700	2,137,400	2,129,700	2,122,300	2,115,100	2,108,000	2,100,800
Form 1120/1120-A electronic	336,779	447,300	561,500	659,000	726,700	767,500	789,400	800,100	810,100
Form 1120F, total	33,222	32,600	32,300	32,500	33,000	33,700	34,300	34,900	35,500
Form 1120F electronic	313	900	2,300	3,500	4,900	6,600	8,100	9,400	10,400
Form 1120FSC, total	479	400	300	300	200	200	200	200	100
Form 1120H, total	223,841	231,400	226,700	228,300	232,500	238,000	244,200	251,100	258,700
Form 1120RIC, total	12,404	12,800	12,700	12,700	12,900	13,100	13,300	13,400	13,600
Form 1120S, total	4,390,857	4,517,500	4,561,100	4,705,200	4,893,400	5,091,200	5,274,500	5,443,500	5,601,100
Form 1120S, electronic	932,262	1,261,500	1,513,300	1,747,700	1,948,000	2,108,600	2,232,000	2,329,800	2,411,400
Forms 1120L/ND/PC/REIT/SF, total	13,875	14,500	14,400	14,500	14,700	15,000	15,300	15,600	15,900
Form 1120C, total [7]	5,380	8,700	11,600	14,300	16,800	19,100	21,200	23,200	25,100
Small Corporation Election, Form 2553	475,602	444,600	424,300	406,300	390,500	376,600	364,600	354,300	345,800
"REMIC," Form 1066	33,771	29,200	30,700	33,200	36,000	38,800	41,400	43,800	46,200
Estate, Forms 706 and 706NA, total	48,274	43,700	23,400	10,000	86,900	107,100	113,700	119,400	125,000
Gift, Form 709	257,010	255,000	265,600	267,800	270,100	272,500	274,900	277,300	279,800
Employment, total [8]	30,502,853	30,622,100	30,797,600	30,976,800	31,136,200	31,279,300	31,418,000	31,559,400	31,697,500
Paper employment returns	24,146,682	23,637,400	23,689,600	23,744,500	23,791,800	23,834,400	23,880,800	23,935,500	23,993,600
Electronic employment returns	6,356,171	6,984,800	7,108,000	7,232,200	7,344,400	7,444,800	7,537,200	7,623,900	7,703,900
Forms 940, 940EZ, and 940PR, total	6,172,266	6,073,600	6,101,900	6,180,700	6,238,900	6,289,400	6,332,300	6,376,400	6,421,100
Forms 940, 940EZ, and 940PR, paper	4,990,901	4,800,200	4,776,800	4,795,700	4,800,700	4,802,300	4,800,600	4,802,600	4,807,600
Form 940, e-file/online/XML	1,181,365	1,273,400	1,325,100	1,385,000	1,438,200	1,487,100	1,531,700	1,573,800	1,613,500
Forms 941, 941PR/SS/E, total	23,508,192	23,813,700	23,873,200	23,947,500	24,027,300	24,103,500	24,187,600	24,276,900	24,365,100
Forms 941, 941PR/SS/E, paper	18,345,350	18,117,000	18,110,100	18,121,900	18,144,900	18,170,900	18,208,100	18,253,500	18,301,800
Form 941, e-file/online/XML	5,162,842	5,696,900	5,763,100	5,825,600	5,882,500	5,932,600	5,979,500	6,023,400	6,063,300
Forms 943, 943PR, and 943SS	249,067	231,500	228,600	225,800	223,100	220,700	218,400	216,300	214,400
Form 944, total	440,588	388,800	486,700	519,300	545,900	567,000	583,600	596,300	606,100
Form 944, paper	428,624	373,400	466,800	497,700	522,200	541,900	557,600	569,700	579,000
Form 944, e-file	11,964	15,500	19,800	21,600	23,700	25,100	26,000	26,700	27,100
Form 945	130,790	112,600	105,500	101,600	99,000	96,700	94,100	91,500	88,800
Form CT-1	1,950	1,900	1,800	1,900	1,900	1,900	1,900	1,900	1,900
Form 1042 [9]	33,647	35,100	36,500	36,500	37,200	37,800	38,600	39,400	40,200

Footnotes at end of table.

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Table 1. Total Number of Returns To Be Filed with the Internal Revenue Service: Calendar Years 2009–2016—Continued

Type of return	Actual 2008	Estimated [1] 2009	Projected						
			2010	2011	2012	2013	2014	2015	2016
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Exempt organization, total [10]	1,135,314	1,210,600	1,254,200	1,212,500	1,218,000	1,242,100	1,264,200	1,284,300	1,303,600
Paper exempt organization, total	848,082	842,300	833,500	751,100	736,300	742,100	746,900	750,800	754,200
Electronic exempt organization, total	287,232	368,300	420,700	461,400	481,700	500,000	517,300	533,500	549,400
Form 990, total	423,358	389,400	398,800	408,200	417,600	427,000	436,400	445,800	455,200
Form 990, electronic	53,093	59,700	85,900	118,500	130,500	141,300	151,800	162,400	173,200
Form 990EZ, total	171,342	217,600	234,600	169,900	154,600	159,600	163,600	166,800	169,400
Form 990EZ, electronic	11,037	24,800	34,100	29,800	29,600	31,500	33,700	35,700	37,600
Form 990-N [11]	216,872	274,500	285,500	293,200	298,500	302,200	304,700	306,300	307,500
Form 990PF, total	97,766	98,300	101,300	104,200	107,200	110,200	113,200	116,200	119,100
Form 990PF, electronic	6,230	9,300	15,200	19,900	23,100	25,000	27,100	29,100	31,100
Form 990T	98,071	96,200	99,200	102,200	105,100	108,100	111,100	114,000	117,000
Form 4720	2,438	2,600	2,700	2,700	2,800	2,800	2,900	2,900	3,000
Form 5227	125,467	132,000	132,100	132,100	132,200	132,200	132,300	132,300	132,400
Government entity, total	47,368	47,400	48,600	48,300	48,100	48,200	48,300	48,500	48,600
Form 8038	4,414	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100
Form 8038G	29,159	28,900	28,900	28,900	28,900	28,900	28,900	28,900	28,900
Form 8038GC	11,644	12,100	13,200	12,800	12,400	12,400	12,400	12,400	12,400
Form 8038T	1,929	2,000	2,100	2,200	2,400	2,500	2,600	2,800	2,900
Form 8328	222	300	300	300	300	300	300	300	300
Political organization, total	11,592	10,200	11,700	10,200	11,800	10,300	11,800	10,300	11,900
Form 1120POL, total	6,168	6,300	6,300	6,300	6,300	6,400	6,400	6,400	6,400
Form 1120POL, electronic	11	0	0	100	100	100	100	100	100
Form 8871 [12]	1,905	1,300	1,900	1,300	1,900	1,300	1,900	1,300	1,900
Form 8872	3,519	2,600	3,500	2,600	3,500	2,600	3,500	2,600	3,500
Form 8872, electronic	2,758	1,800	2,800	1,700	2,800	1,700	2,800	1,800	2,800
Excise, total	935,498	964,500	969,600	974,200	979,300	984,800	990,700	996,800	1,003,300
Form 11-C	8,143	8,400	8,200	7,900	7,700	7,600	7,500	7,400	7,300
Form 720	100,165	97,700	96,500	94,500	92,500	90,500	88,600	86,600	84,600
Form 720, electronic	24	200	400	700	1,200	1,700	2,500	3,200	4,400
Form 730	40,842	41,200	40,600	40,100	39,500	39,000	38,400	37,900	37,300
Form 2290	718,066	753,900	765,300	776,800	788,200	799,700	811,100	822,600	834,000
Form 2290, electronic	16,133	31,900	40,000	55,100	80,900	112,100	157,600	207,200	258,100
Form 8849	68,282	63,300	58,900	54,900	51,300	48,000	45,100	42,500	40,100
Form 8849, electronic	40	200	600	1,100	1,900	3,200	4,500	6,300	8,100
Form 5330	24,137	24,500	25,000	25,400	25,800	26,200	26,600	27,000	27,400
Form 8752 [13]	43,077	40,500	40,400	40,300	40,200	40,100	39,900	39,800	39,700
Supplemental documents, total [14]	20,809,237	21,449,700	21,373,100	21,871,300	22,568,400	23,228,300	23,773,400	24,265,000	24,739,000
Form 1040X, total	4,803,051	5,082,900	4,957,100	5,070,800	5,229,700	5,375,400	5,512,100	5,657,600	5,788,800
Form 4868, total	9,661,156	9,671,600	9,677,100	10,014,000	10,465,500	10,881,200	11,179,600	11,410,600	11,635,000
Form 4868, paper	7,877,250	7,614,700	7,347,800	7,322,900	7,359,800	7,347,200	7,235,300	7,065,000	7,204,000
Form 4868, electronic	1,783,906	2,056,900	2,329,300	2,691,000	3,105,700	3,534,000	3,944,200	4,345,500	4,431,000
Credit card	66,838	69,600	73,900	78,200	82,500	86,900	91,300	95,800	100,300
E-file	1,717,068	1,987,300	2,255,400	2,612,800	3,023,200	3,447,100	3,852,900	4,249,700	4,330,700
Form 1120X	3,447	3,700	4,100	4,500	4,900	5,200	5,600	5,800	6,100
Form 5558	436,965	455,900	461,100	466,100	471,100	476,000	480,900	485,700	490,400
Form 7004, total	5,370,245	5,665,900	5,677,500	5,728,600	5,803,500	5,893,000	5,991,300	6,094,800	6,201,600
Form 7004, electronic	1,139,906	1,567,800	1,807,800	1,950,600	2,048,500	2,129,300	2,205,900	2,283,400	2,362,200
Form 8868, total	534,373	569,700	596,200	587,400	593,700	597,500	604,000	610,500	617,100
Form 8868, electronic	53,808	75,900	98,900	116,500	137,100	157,500	178,800	200,700	222,900

[1] Estimated based on information available as of August 2009.

[2] Grand total is the sum of total primary returns and supplemental documents.

[3] Total primary returns is the sum of all returns, excluding supplemental documents.

[4] "Individual, total" is the sum of paper and electronic Forms 1040, 1040A, 1040C, 1040EZ, 1040EZ-T, 1040NR, 1040NR-EZ, 1040PR, and 1040SS. The Forms 1040, 1040A and 1040EZ Totals includes the marginal effects of the 2008 Economic Stimulus Package.

[5] Forms 1040/A/EZ is the sum of the paper and electronic Forms 1040, 1040A, and 1040EZ.

[6] Form 1120-A cannot be filed for tax years beginning after Dec. 31, 2006.

[7] Form 1120-C includes Form 990-C.

[8] "Employment, total" includes paper, magnetic tape and electronic Forms 940, 940EZ, 940PR, 941, 941E, 941PR, 941SS, 943, 943PR, 943SS, 944, 944PR, 944SS, 945, and CT-1.

[9] Form 1042 is the Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.

[10] "Exempt organization, total" includes Forms 990, 990EZ, 990N, 990PF, 990T, 4720, and 5227. See footnote 7.

[11] Form 990-N is all electronic.

[12] Form 8871 is all electronic.

[13] Form 8752 is Required Payment or Refund Under Section 7519, a computation of payment or refund by a partnership or S corporation.

[14] Supplemental documents consist mainly of applications for extensions of time to file and amended tax returns.

NOTE: Details may not add to totals because of rounding. Table excludes Non-Master File counts.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

IN RE:	)	Case No. 17-20543 JAD
David H. Zimmer,)	
Debtor.	)	Chapter 7
Daniel Peter Morris, and)	
Lucille Aiosa Morris,)	
Creditors)	
Movants,)	
vs.	)	Related Document No.:
David H. Zimmer, Debtor,	)	Adversary Case No.
Department of Treasury)	
Internal Revenue Service, Creditor	)	Document No. 381
and)	
Rosemary C. Crawford, Chapter 7 Trustee	)	Hearing Date: 09/09/2020
Respondents.	)	Hearing Time: 10 AM

**CREDITORS
DANIEL PETER MORRIS AND LUCILLE AIOSA MORRIS
SECOND AMENDED PRETRIAL MEMORANDUM
IN SUPPORT OF
EVIDENTIARY HEARING
ON MORRISES' MOTION AT CASE 17-20543-JAD DOC 241
TO EXPUNGE AND DISALLOW CLAIM 13 OF
DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE
UNDER 11 U.S.C. § 502**

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EXHIBIT HH



Projections of Federal Tax Return Filings

Here you will find forecasts of the number of returns to be filed for tax forms within the individual, tax-exempt, and business areas. These statistical projections are developed by the IRS Office of Research.

Projections Publications

The following publications are available as an Adobe Acrobat PDF file. A free [Adobe® reader](#) is available for download, if needed. Also, the following tables are available as Microsoft Excel spreadsheets. A free [Excel® reader](#) is available for download, if needed.

Calendar Year Projections of Information and Withholding Documents for the United States and IRS Campuses, 2019 (PDF)

Publication 6961 (Revised 08/19) by IRS; Research, Applied Analytics, and Statistics

[2018 \(PDF\)](#) [2017 \(PDF\)](#) [2016 \(PDF\)](#) [2015 \(PDF\)](#) [2014 \(PDF\)](#) [2013 \(PDF\)](#) [2012 \(PDF\)](#) [2011 \(PDF\)](#) [2010 \(PDF\)](#)
[2009 \(PDF\)](#) [2008 \(PDF\)](#) [2007 \(PDF\)](#) [2006 \(PDF\)](#) [2005 \(PDF\)](#)

[Publication 6961 OneSheet \(PDF\)](#)

Publication 6961 is revised annually to update detailed calendar year projections of information and withholding documents to be filed at the US and campus levels. Projections are also available by submission method. The projections incorporate the latest changes in legal, regulatory, administrative, and recent filing experiences.

Related Tables:

- [Tables 1 through 7 \(XLSX\)](#)

Fiscal Year Return Projections for the United States, Spring 2020 (PDF)

Publication 6292 (Revised 06/2020) by IRS; Research, Applied Analytics, and Statistics

[2019 \(PDF\)](#) [2018 \(PDF\)](#) [2017 \(PDF\)](#) [2016 \(PDF\)](#) [2015 \(PDF\)](#) [2014 \(PDF\)](#) [2013 \(PDF\)](#) [2012 \(PDF\)](#) [2011 \(PDF\)](#)
[2010 \(PDF\)](#) [2009 \(PDF\)](#) [2008 \(PDF\)](#) [2007 \(PDF\)](#) [2006 \(PDF\)](#) [2005 \(PDF\)](#)

[Publication 6292 OneSheet \(PDF\)](#)

IRS Publication 6292 contains multi-year projections of the number of tax returns to be filed with the IRS by fiscal year of filing. The publication includes detailed projections by approximately 50 different individual, business and tax-exempt return types such as Form 1040, Form 1120, Form 941 and Form 990. There is also additional detail by medium of filing (paper versus electronic) and by IRS business operating division categorizations.

Related tables:

- [All Tables \(XLSX\)](#)

Calendar Year Projections of Individual Returns by Major Processing Categories, Selected Years and Areas, Fall 2019 (PDF)

Publication 6187 (Revised 10/19) by IRS; Research, Applied Analytics, and Statistics

[2018 \(PDF\)](#) [2017 \(PDF\)](#) [2016 \(PDF\)](#) [2015 \(PDF\)](#) [2014 \(PDF\)](#) [2013 \(PDF\)](#) [2012 \(PDF\)](#) [2011 \(PDF\)](#) [2010 \(PDF\)](#)
[2009 \(PDF\)](#) [2008 \(PDF\)](#) [2007 \(PDF\)](#) [2006 \(PDF\)](#) [2005 \(PDF\)](#)

IRS Publication 6187 contains multi-year projections of the number of individual Form 1040 series returns to be filed with the IRS by major processing categories important to IRS planning operations. This includes detail by form type (Forms 1040, 1040A, and 1040EZ), by medium of filing (paper versus electronic), and by other characteristics such as refund returns. Selected portions of the forecasts are also shown by IRS processing campus location, and by state.

[Publication 6187 OneSheet \(PDF\)](#)

Related tables:

- [Tables 1 through 10 \(XLS\)](#)

Calendar Year Return Projections for the United States and IRS Campuses, 2019 (PDF)

Publication 6186 (Revised 11/19) by IRS; Research, Applied Analytics, and Statistics

[2018 \(PDF\)](#) [2017 \(PDF\)](#) [2016 \(PDF\)](#) [2015 \(PDF\)](#) [2014 \(PDF\)](#) [2013 \(PDF\)](#) [2012 \(PDF\)](#) [2011 \(PDF\)](#) [2010 \(PDF\)](#)
[2009 \(PDF\)](#) [2008 \(PDF\)](#) [2007 \(PDF\)](#) [2006 \(PDF\)](#) [2005 \(PDF\)](#)

[Publication 6186 OneSheet \(PDF\)](#)

IRS Publication 6186 contains multi-year projections of the number of tax returns to be filed with the IRS by the calendar year of filing. The publication includes detailed projections by approximately 50 different individual, business and tax-exempt return types such as Form 1040, Form 1120, Form 941 and Form 990. There is also additional detail by medium of filing (paper versus electronic) and by IRS processing campus location.

Related Tables:

- [Tables 1 through 11 \(XLSX\)](#)

Calendar Year Return Projections by State, 2019 (PDF)

Publication 6149 (Revised 12/19) by IRS; Research, Applied Analytics, and Statistics

[2018 \(PDF\)](#) [2017 \(PDF\)](#) [2016 \(PDF\)](#) [2015 \(PDF\)](#) [2014 \(PDF\)](#) [2013 \(PDF\)](#) [2012 \(PDF\)](#) [2011 \(PDF\)](#) [2010 \(PDF\)](#)
[2009 \(PDF\)](#) [2008 \(PDF\)](#) [2007 \(PDF\)](#) [2006 \(PDF\)](#) [2005 \(PDF\)](#)

IRS Publication 6149 contains multi-year projections of the number of tax returns to be filed with the IRS by state—as determined by the addresses on the tax returns. The publication includes detailed projections by approximately 50 different individual, business and tax-exempt return types such as Form 1040, Form 1120, Form 941 and Form 990. There is also additional detail by medium of filing (paper versus electronic).

Related Tables:

- [Tables 1 through 54 \(XLS\)](#)

Supplemental Tables

Heavy Highway Vehicles Use Tax Return

Data Presented: The number of electronically filed Form 2290 (Heavy Highway Vehicles Use Tax Return) by month at the National level.

Calendar Years: 2014–2020

- [Table 1 \(XLSX\)](#)

Refund Projections for Processing Year 2019

Data Presented: Refund Projections for Processing Year 2019 - This annual report provides daily projections of refund returns, for Processing Year 2019, Cycle 4 through Cycle 22.

- [Table 2 \(XLSX\)](#)

Articles

Projections of Federal Tax Return Filings: Calendar Years 2009–2016 (PDF)

Winter Bulletin, 2010

A grand total of 238 million tax returns are projected to be filed with the IRS during Calendar Year (CY) 2010. This number represents a decrease of 1 percent from the estimated CY 2009 filings of 240.4 million returns.

Related [Statistical Table 1 \(XLS\)](#)

Projections of Federal Tax Return Filings: Calendar Years 2005–2012 (PDF)

SOI Bulletin, Winter 2005–2006

Taxpayers are expected to file a grand total of 229.3 million tax returns with the Internal Revenue Service (IRS) during Calendar Year (CY) 2006. That projected level reflects a modest increase of only 0.1 percent over the estimated CY 2005 filings of 229.0 million.

Related [Statistical Table 1 \(XLS\)](#)

Historical Projections Table

Data Presented: Selected Returns and Forms Filed or To Be Filed by Type During Specified Calendar Years

Tax Years: 2004–2015

Published as: [SOI Bulletin, Historical Table 21](#)

Page Last Reviewed or Updated: 18-Jun-2020